TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1906.

No. 580.

THE UNITED STATES, APPELLANT,

vs.

CONRAD HEINSZEN AND GUSTAV BROCKMANN, TRADING AS PARTNERS UNDER THE FIRM NAME OF C. HEINSZEN & CO.

APPEAL FROM THE COURT OF CLAIMS.

FILED JANUARY 25, 1907.

(20545.)

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INDEX.

	Original.	Print.
Petition, filed July 1, 1902	1	1
Amended petition, filed August 20, 1906	11	6
Schedule showing dates of payment, etc	21	11
Demurrer, filed August 23, 1906	22	12
Opinion of the court overruling the demurrer, filed January 7, 1907	23	13
Traverse, filed January 22, 1907	31	21
Submission of case, January 22, 1907	32	21
Findings of fact and conclusion of law, filed January 23, 1907, on stipulation of parties	33	21
Appendix—Customs Tariff and Regulations	40	25
Judgment of the court, January 23, 1907	96	83
Application for, and allowance of, appeal	97	83
Certificate of the clerk	98	83

1 I.—*Original petition, filed July 1, 1902.*

Philippine Import Duties. Claim No. . Imports from U. S.

In the United States Court of Claims, Term 1901–1902.

CONRAD HEINSZEN AND GUSTAV BROCKMANN, trading as partners under the firm name of C. Heinszen & Co., claimants,
vs.
THE UNITED STATES.
} No. 29914.

Action No. 1.

PETITION.

Conrad Heinszen and Gustav Brockmann, trading as partners, under the firm name of C. Heinszen & Co., by Henry M. Ward, their attorney, the claimant above named, for their petition against the United States, respectfully show to the court and allege as follows:

1. At all the times hereinafter mentioned, your petitioners were and now are engaged in a general trading and mercantile business at the port of Manila, in the island of Luzon, in the Philippine Islands, and were and now are subjects of the Emperor of Germany.

2 2. The names set forth above in the title of this action the full and true names and style of your petitioners.

3. On the 10th day of December, 1898, a treaty of peace between the United States of America and the Kingdom of Spain was concluded and signed by their respective plenipotentiaries at Paris, in the French Republic. Said treaty was ratified by the Senate and by the President of the United States on the 6th day of February, 1899, and by Her Majesty the Queen Regent of Spain on the 19th day of March, 1899, and ratifications thereof were exchanged in the city of Washington, in the District of Columbia, on the 11th day of April, 1899, and on the same day the said treaty was proclaimed by the President of the United States.

4. At the date of the ratification of said treaty, the military and naval forces of the United States had taken, occupied, and were in possession of the town and port of Manila, in the island of Luzon. Under and pursuant to the terms of said treaty, the said island of Luzon, , being part of the archipelago known as the Philippine Islands, was ceded by Spain to the United States, the rightful possession thereof recognized, and such cession accepted by the United States. By said treaty Spain promised and agreed that it would evacuate the territory so ceded by it, which it thereupon proceeded to do. At all times thereafter said island of Luzon, and particularly the said town and port of Manila, in said island, have remained in the complete possession of the United States without interference by Spain or by any other power, and the United

States has, since the date of the signing of said treaty, exercised full administrative and legislative authority over said town and port of Manila.

3 5. Prior to the date of the signing of the said treaty of peace the President of the United States made and issued a certain Executive order, dated at the Executive Mansion, in the city of Washington, July 12th, 1898, and published by the Secretary of War by order of the President on the 13th day of July, 1898. The said order provided in substance that upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, duties and taxes should be levied and collected upon articles imported into the Philippine Islands from other countries and upon articles exported from the Philippine Islands to other countries at the rates and in the manner and subject to the regulations set forth and established by the Customs Tariff and Regulations for the Philippine Islands thereunto annexed.

Thereafter, by order of the Secretary of War, dated at the War Department, Washington, October 13th, 1898, and known as "Tariff circular No. 18," it was ordered that the operation of said order of the President of July 12th, 1898, establishing a Customs Tariff and Regulations for ports in the Philippine Islands should be suspended until the 10th day of November, 1898, when the same should take effect and be in force, and that until that time the Spanish tariff as theretofore in force should be in force and duties collected thereunder. In accordance with the last-named order, on and after November 10th, 1898, the said tariff and regulations were put in force at the various ports of entry in the Philippine Islands, and more particularly at the said port of Manila, in the island of Luzon . The said Customs Tariff and Regulations so established by the said order of the President of July 12th, 1898, as modified by certain amendments thereof made by order of the President from time to time, remained in force at all the ports of entry in the Philippine Islands, and more particularly at the said port of Manila from

4 on or about the 10th day of November, 1898, until on or about the 15th day of November, 1901. During all of that period import duties were collected under the alleged authority of said orders and of said tariff by the military authorities of the United States upon merchandise imported and brought into the several ports of entry in the Philippine Islands from the several States and Territories of the United States, as well as upon merchandise imported from foreign countries.

6. Said Customs Tariff and Regulations for the Philippine Islands provided, among other things, that every vessel on its arrival should be placed under military guard until duly discharged, and that no merchandise should be delivered until after the payment of the proper duties and charges thereon, when an order for the delivery of the merchandise should be issued by the proper military officer, and that any objection to the assessment of the duties must be filed by the importer before payment by him of the same, and that no refund of

duties would be made thereafter, and that no delivery of imported merchandise should be made to the importer unless he had duly paid in cash the duties assessed thereon, and that any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation should be sold at auction by order of the commanding officer, and that the proceeds of such sale should be retained for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale, and that all seized and confiscated goods should be sold in like manner.

The said Customs Tariff set forth the rates of duties on imports in certain schedules annexed thereto, and your petitioners beg leave to refer to the said Customs Tariff and Regulations as established by the said orders of the President and to the amendments thereof, and to make the same a part of this petition as fully to all intents and purposes as if herein set forth at large.

5 7. During the said period from November 10th, 1898, until November 15th, 1901, certain officers of the United States Army were designated under orders of the President or of their military superiors to act, and did act as collectors of customs at the several ports in the Philippine Islands, and particularly at the said port of Manila and enforced the said tariff and regulations as originally established and as amended from time to time upon and with respect to merchandise imported and brought into the ports in the Philippine Islands, and more particularly the said port of Manila from the several States of the United States, and collected duties thereunder upon such merchandise imported from the several States, at the same rates and in the same manner as upon and with respect to merchandise imported into said Philippine ports and more particularly said port of Manila from foreign countries.

8. At all the times herein referred to and long prior thereto your petitioner engaged in the business of a general mercantile and trading house in the said port of Manila and other Philippine ports, having correspondents in the city of New York, State of New York, and in many of the principal ports in other States of the United States, and in other countries, and in the usual and ordinary course of said business your petitioner imported a large quantity of merchandise, from the several States of the United States into the said port of Manila, all of which merchandise was the growth, produce, or manufacture of one or more of the several States, or if of the growth, produce, or manufacture of any foreign country had been entered at one of the ports of entry within the several States and lawful duties had been paid thereon prior to its shipment to the Philippine Islands.

6 9. At various times after the issuance of the various orders herein above set forth, upon the arrival at the said port of Manila of such merchandise, imported by and consigned to your petitioner from the several States of the United States, the

military officer of the United States then acting as collector of customs, and the subordinate military officers acting under his orders took possession of such merchandise and placed the same under military guard, in the manner prescribed in and by said Customs Tariff and Regulations in respect to merchandise imported into the Philippines from foreign countries, and proceeded to assess and levy duties thereon at the rates therein established, and refused to deliver possession of the same to your petitioner until after the payment in cash of the duties so assessed and levied, and threatened in the event of the default in the payment of such duties to seize such merchandise with the military forces at their command and to sell the same for the payment of the duties so levied by them in the manner prescribed in and by said Customs Tariff and Regulations. Your petitioners were thereupon obliged and compelled to pay, and did pay to the military officer then acting as collector of customs the amount of duties so assessed by him but under duress, and in order to obtain possession of their said merchandise, and in order to carry on their business as aforesaid and to prevent the interruption and destruction of their said business, and upon such payment the said merchandise was released from the custody of said military authorities and delivered to your petitioner .

10. Your petitioners beg leave to file hereafter and annex hereto and make a part of this petition a schedule marked "A," showing in detail the respective dates of payment of duties, numbers of customs receipts given by the military officers upon payment, names of steamers in which such merchandise was imported, invoice numbers, ports from which such merchandise was shipped, and amounts
7 of payments of duties by your petitioner from April 11, 1899, to June 30, 1902, and your petitioner beg leave of this honorable court to file hereafter with like force and effect as if filed herewith a supplemental schedule, or schedules, giving like particulars of all payments of duties made by your petitioner , up to the date of the filing thereof and to make the same a part of this petition. The amount of duties so paid by your petitioner during the period therein referred to is the sum of one hundred thousand dollars ($100,000) gold.

11. The several military officers of the United States acting as collectors of customs as aforesaid paid over the several amounts of duties so collected by them from your petitioner as aforesaid to the United States, and the whole amount of such duties is now held by the United States, and no part thereof has ever been repaid to your petitioners.

12. The Government of Germany, of which country your petitioners are subjects, accords to citizens of the United States the right to prosecute claims against such Government in its courts as fully as they are allowed by law to prosecute them against the Government of the United States, and in such cases judgment may be recovered against Germany according to the nature and extent of the relief to which the suitor is entitled.

13. As your petitioners are advised by counsel, the proper construction of the said order of the President of July 12th, 1898, and of the Customs Tariff and Regulations thereby established, as amended from time to time, is that they ceased to apply to all articles
8 imported and brought into the several ports in the Philippine Islands, and more particularly the port of Manila from the several States of the United States, at the moment the United States ceased to be a foreign country with respect to the Philippine Islands: that is to say, on December the 10th, 1898, the date when the said treaty of peace was signed. And that all the merchandise so imported by your petitioners into said port of Manila , was not subject to any import duties, and was entitled to free entry into the said port.

14. As your petitioners are advised by counsel, the imposition and collection of said duties upon merchandise imported by your petitioner at the port of Manila as aforesaid were in violation of the rights and privileges secured to your petitioners as subjects of the Emperor of Germany, under and by virtue of the provisions of the Constitution of the United States and of the treaties between the United States and Germany and the laws of the United States, and the collection of such import duties by the military authorities as aforesaid in the amounts specified in said schedules, or in any other amount, is unauthorized, illegal, and in violation of the laws and Constitution of the United States and the treaties between the United States and Germany, and the petitioners claim that they are entitled to recover said moneys from the United States, and base their claim thereto upon the United States Constitution and the said treaties and the laws of the United States.

15. No part of the moneys so paid by your petitioner to the United States as aforesaid has ever been repaid by the United States, or any officer thereof, although payment thereof has been demanded.

And by reason of the facts aforesaid the sum of one hundred
9 thousand dollars gold ($100,000) so paid by the petitioners to the United States, is now due to and owing the petitioner from the United States.

Wherefore, the petitioner demands judgment against the United States for the sum of one hundred and twenty-five thousand dollars ($125,000), and all proper relief in the premises.

HENRY M. WARD,
Attorney of Record for Claimant,
32 Nassau Street, New York City.

10 STATE OF NEW YORK,
County of New York, ss:

Edgar Viegelmann, being duly sworn, deposes and says that he is employed by the firm of C. Heinszen & Co. and has been at their Manila office during the times herein referred to, and that he is familiar with the details of the petitioners' business above referred to.

To the best of deponent's knowledge, information, and belief all the facts stated in the petition are true. No assignment or transfer of said claim or any part thereof or interest therein has been made, and that he believes the claimants are rightfully and justly entitled to the full amount named and stated in the said petition, after allowing all just credits and sets-offs, if any.

The reason why this affidavit is made by deponent is that no member of said firm is within the United States except at Manila.

The sources of deponent's information and grounds of his belief with respect to the matters alleged in the petition of which he has not knowledge are correspondence and interviews with petitioners and their agents and the examination of documents relating to their business.

E. VIEGELMANN.

Subscribed and sworn to before me this 30th day of June, 1902.

[L. S.] RALPH KIRBY,
Notary Public, Nassau County,
Certificate filed in New York County.

11 II.—*Amended petition, filed August 20, 1906.*

Philippine Duties. Imports from U. S. April 11, '99—Nov. 15, '01.

In the United States Court of Claims, Term 1905, 1906.

CONRAD HEINZEN AND GUSTAV BROCKMANN, TRADING AS partners under the firm name of C. Heinzen & Co., claimants. } No. 22914.

vs.

THE UNITED STATES.

Action No. 1.

AMENDED PETITION.

Conrad Heinszen and Gustav Brockmann, trading as partners under the firm name of C. Heinszen & Co., by Henry M. Ward, their attorney the claimants above named, for their amended petition against the United States, respectfully show to the court and allege as follows:

1. At all the times hereinafter mentioned, your petitioners were engaged in a general trading and mercantile business at the port of Manila, in the island of Luzon, in the Philippine Islands, and were and now are subjects of the Emperor of Germany.

12 2. The names set forth above in the title of this action are the full and true names and style of your petitioners.

3. On the 10th day of December, 1898, a treaty of peace between the United States of America and the Kingdom of Spain was concluded and signed by their respective plenipotentiaries at Paris, in the

French Republic. Said treaty was ratified by the Senate and by the President of the United States on the 6th day of February, 1899, and by Her Majesty the Queen Regent of Spain on the 19th day of March, 1899, and ratifications thereof were exchanged in the city of Washington, in the District of Columbia, on the 11th day of April, 1899, and on the same day the said treaty was proclaimed by the President of the United States.

4. At the date of the ratification of said treaty, the military and naval forces of the United States had taken, occupied and were in possession of the town and port of Manila, in the island of Luzon. Under and pursuant to the terms of said treaty, the said island of Luzon , being part of the archipelago known as the Philippine Islands, was ceded by Spain to the United States, the rightful possession thereof recognized, and such cession accepted by the United States. By said treaty Spain promised and agreed that it would evacuate the territory so ceded by it, which it thereupon
13 proceeded to do. At all times thereafter said island of Luzon, and particularly the said town and port of Manila in said island, have remained in the complete possession of the United States without interference by Spain or by any other power, and the United States has, since the date of the signing of said treaty, exercised full administrative and legislative authority over said town and port of Manila.

5. Prior to the date of the signing of the said treaty of peace, the President of the United States made and issued a certain Executive order, dated at the Executive Mansion in the city of Washington, July 12th, 1898, and published by the Secretary of War, by order of the President, on the 13th day of July, 1898. The said order provided in substance that upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, duties and taxes should be levied and collected upon articles imported into the Philippine Islands from other countries, and upon articles exported from the Philippine Islands to other countries at the rates and in the manner and subject to the regulations set forth and established by the Customs Tariff and Regulations for the Philippine Islands thereunto annexed.

Thereafter, by order of the Secretary of War, dated at the War Department, Washington, October 13th, 1898, and known as "Tariff Circular No. 18," it was ordered that the operation of said order of the President of July 12th, 1898, establishing a Customs Tariff and Regulations for ports in the Philippine Islands should be suspended until the 10th day of November, 1898, when the same should take effect and be in force, and that until that time the Spanish tariff as theretofore in force should be in force and duties collected
14 thereunder. In accordance with the last-named order on and after November 10th, 1898, the said tariff and regulations were put in force at the various ports of entry in the Philippine Islands, and more particularly at the said port of Manila, in the island of Luzon . The said Customs Tariff and Regulations

so established by the said order of the President of July 12th, 1898, as modified by certain amendments thereof made by order of the President from time to time, remained in force at all the ports of entry in the Philippine Islands, and particularly at the said port of Manila from on or about the 10th day of November, 1898, until on or about the 15th day of November, 1901. During all of that period import duties were collected under the alleged authority of said orders and of said tariff by the military authorities of the United States upon merchandise imported and brought into the several ports of entry in the Philippine Islands from the several States and Territories of the United States, as well as upon merchandise imported from foreign countries.

6. Said Customs Tariff and Regulations for the Philippine Islands provided, among other things, that every vessel on its arrival should be placed under military guard until duly discharged, and that no merchandise should be delivered until after the payment of the proper duties and charges thereon, when an order for the delivery of the merchandise should be issued by the proper military officer, and that any objection to the assessment of the duties must be filed by the importer before payment by him of the same, and that no refund of duties would be made thereafter, and that no delivery of imported merchandise should be made to the importer unless he had duly paid in cash the duties assessed theron and that any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation should be sold at auction by order of the commanding officer, and that the proceeds of such sale should be retained for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale; and that all seized and confiscated goods should be sold in like manner.

The said customs tariff set forth the rates of duties on imports in certain schedules annexed thereto, and your petitioner beg leave to refer to the said Customs Tariff and Regulations as established by the said orders of the President and to the amendments thereof, and to make the same a part of this amended petition as fully to all intents and purposes as if herein set forth at large.

7. During the said period from November 10th, 1898, until November 15th, 1901, certain officers of the United States Army were designated under orders of the President or of their military superiors to act and did act as collectors of customs at the several ports in the Philippine Islands, and particularly at the said port of Manila. and enforced the said tariff and regulations as originally established and as amended from time to time upon and with respect to merchandise imported and brought into the ports in the Philippine Islands, and more particularly the said port of Manila from the several States of the United States, and collected duties thereunder upon such merchandise imported from the several States, at the same rates and in the same manner as upon and with respect

to merchandise imported into said Philippine ports and more particularly said port of Manila from foreign countries.

16 8. At all the times herein referred to and long prior thereto your petitioners were engaged in the business of a general mercantile and trading house in the said port of Manila and other Philippine ports, having correspondents in the city of New York, State of New York, and in many of the principal ports in other States of the United States, and in other countries, and in the usual and ordinary course of said business your petitioners imported a large quantity of merchandise from the several States of the United States into the said port of Manila, All of which merchandise was the growth, produce, or manufacture of one or more of the several States, or if of the growth, produce, or manufacture of any foreign country had been entered at one of the ports of entry within the several States and lawful duties had been paid thereon prior to its shipment to the Philippine Islands.

9. At various times after the issuance of the various orders herein above set forth, upon the arrival at the said port of Manila of such merchandise, imported by and consigned to your petitioners from the several States of the United States, the military officer of the United States then acting as collector of customs, and the subordinate military officers acting under his orders took possession of such merchandise and placed the same under military guard, in the manner prescribed in and by said Customs Tariff and Regulations in respect to merchandise imported into the Philippines from foreign countries, and proceeded to assess and levy duties thereon at the rates therein established, and refused to deliver possession of the same to your petitioners until after the payment in cash of the duties so assessed and levied, and threatened in the event of the default in the pay-

17 ment of such duties to seize such merchandise with the military forces at their command and to sell the same for the payment of the duties so levied by them in the manner prescribed in and by said Customs Tariff and Regulations. Your petitioners were thereupon obliged and compelled to pay and did pay to the military officer then acting as collector of customs the amount of duties so assessed by him but under duress, and in order to obtain possession of their said merchandise, and in order to carry on their business as aforesaid and to prevent the interruption and destruction of their said business, and upon such payment the said merchandise was released from the custody of said military authorities and delivered to your petitioners.

10. Your petitioners annex hereto and make a part of this petition a schedule, showing in detail the respective dates of payment of duties, numbers of customs receipts given by the military officers upon payment, names of vessels in which such merchandise was imported, invoice numbers, ports from which such merchandise was shipped, and amounts of payments of duties by your petitioners from April 11th, 1899, to November 15, 1901. The amount of duties so paid by your petitioners during the period above referred to is the sum of

sixteen thousand eight hundred and twenty-seven dollars and thirty-one cents ($16,827 31/100) lawful money of the United States.

18 11. The several military officers of the United States acting as collectors of customs as aforesaid paid over the several amounts of duties so collected by them from your petitioners as aforesaid to the United States, and the whole amount of such duties is now held by the United States, and no part thereof has ever been repaid to your petitioner .

12. The Government of Germany, of which country your petitioners are subjects, accords to citizens of the United States the right to prosecute claims against such Government in its courts as fully as they are allowed by law to prosecute them against the Government of the United States, and in such cases judgment may be recovered against Germany according to the nature and extent of the relief to which the suitor is entitled.

13. As your petitioners are advised by counsel, the proper construction of the said order of the President of July 12th, 1898, and of the Customs Tariff and Regulations thereby established, as amended from time to time, is that they ceased to apply to all articles imported and brought into the several ports in the Philippine Islands, and more particularly the port of Manila, from the several States of the United States at the moment the United States ceased to be a foreign country with respect to the Philippine Islands; that is to say, on April the 11th, 1899, the date when the said treaty of peace was ratified. And that all the merchandise so imported by your petitioners into said port of Manila , was not subject to any import duties, and was entitled to free entry into the said port.

19 14. As your petitioners are advised by counsel, the imposition and collection of said duties upon merchandise imported by your petitioner at the port of Manila as afroesaid were in violation of the rights and privileges secured to your petitioners as subjects of the Emperor of Germany, under and by virtue of the provisions of the Constitution of the United States and of the treaties between the United States and Germany and the laws of the United States, and the collection of such import duties by the military authorities as aforesaid in the amounts specified in said schedules, or in any other amount, is unauthorized, illegal, and in violation of the laws and Constitution of the United States and the treaties between the United States and Germany, and the petitioner claim that they are entitled to recover said moneys from the United States, and base their claim thereto upon the United States Constitution and the said treaties and the laws of the United States.

15. No part of the moneys so paid by your petitioner to the United States as aforesaid has ever been repaid by the United States, or any officer thereof, although payment thereof has been demanded. And by reason of the facts aforesaid the sum of sixteen thousand eight hundred and twenty-seven dollars and thirty-one cents (16,827 31/100) so paid by the petitioners to the United States, is now due to and owing the petitioners from the United States with interest.

Wherefore the petitioners demand judgment against the United States for the sum of sixteen thousand eight hundred and
20 twenty-seven dollars and thirty-one cents ($16,827 $\frac{31}{100}$), with interest and all proper relief in the premises.

(Sd.) HENRY M. WARD,
Attorney of Record for Claimant,
37 Nassau street, New York City.

21 STATE OF NEW YORK, *County of New York, ss:*

Henry M. Ward, being duly sworn, deposes and says, that he is the attorney of record for the petitioners herein. To the best of deponent's knowledge, information, and belief all the facts stated in the petition are true. No assignment or transfer of said claim or any part thereof, or interest therein has been made, and he believes the claimants are rightfully and justly entitled to the full amount named and stated in the said petition, after allowing all just credits and set-offs, if any.

The reason why this affidavit is made by deponent is that no member of the petitioners' firm is now within the Southern District of New York or the District of Columbia to the best of deponent's knowledge.

The sources of deponent's information and grounds of his belief with respect to the matters alleged in the petition of which he has not knowledge, are correspondence with petitioners' said firm and the examination of documents relating to their business, including the original customs receipts given upon payment of said duties, which said receipts are now in possession of deponent.

(Sd.) HENRY M. WARD.

Subscribed and sworn to before me this 16th day of August, 1906.

[NOTARIAL SEAL.] (Sd.) RALPH KIRBY,
Notary Public, Nassau County.
Certificate filed in New York County.

Date of payment.	Number of receipt.	Steamer.	Number of note.	From—	Country.	Amount of duties, Mexican currency.
1899.						
May 13	443	"Vortigern"/"Esmeralda"	49	New York	U. S. A.	$429.90
" 15	476	" "	50	" "	" " "	228.80
June 13	459	" /"Diamante"	47	" "	" " "	94.33
" 23	789	"Mogul"/Juensang	58	" "	" " "	585.73
Aug. 21	878	"Sikh"/"Diamante"	143	" "	" " "	385.10
Sept. 26	998	"City of Peking"/"Juensang"	82	California	" " "	688.74
Oct. 2	28	"Afghanistan"	2	New York	" " "	922.60
1900.						
January 24	1118	"Birchter"	15	" "	" " "	271.58
February 1	169	"Regulus"/"Loongsang"	35	" "	" " "	1,173.10
" 20	922	"Loostakken"	10	" "	" " "	422.69
" 21	924	"	11	" "	" " "	595.82
" 22	964	"Gaelic"/"Loongsang"	61	California	" " "	328.50
March 9	391	"Kenmore"	12	New York	" " "	503.69
May 18	996	"Java"	2715	" "	" " "	835.55
June 20	1225	"Albenga"	5105	" "	" " "	1,162.84
June 24	1224	"	5106	" "	" " "	260.00
July 6	196	"Kurdistan"	5565	" "	" " "	125.98
" 24	1272	"Richmond Castle"	6494	" "	" " "	227.95
August 14	977	"Orwell"	7786	" "	" " "	32.21
					Carried forward ...	$9,275.11

Date of payment.	Number of receipt.	Steamer.	Number of note.	From—	Country.	Amount of duties Mexican currency.
1900.				Brought forward..		$9,275.11
August 21....	1274	"Brand"	B 209/11	New York..	U. S. A ...	1,526.82
Sept. 8.....	390	"Doric/"Esmeralda"	B 161	California..	"	45.00
Oct. 24.....	1689	"Glenturrett"	B 4564	New York..	"	3,180.11
Nov. 3.....	158	"City of Peking"/"Esmeralda".	B 3558	California..	"	44.74
" 20.....	1461	" /"Menmuir"	B 4007	"	"	4.93
1901.						
January 7..	344	"Folmina"	B 9560	New York..	"	46.14
" 11..	595	"	B 9543	"	"	686.08
" 14..	759	"	B 9529	"	"	1,513.18
" 29..	1651	"Gymeric"	C 372	"	"	1,525.62
February 6..	515	"	C 360	"	"	934.72
" 28..	1819	"Albenga"	C 1425 C	"	"	33.54
March 19....	1236	"City of Peking"/"Juensang".	C 3950	California..	"	1,425.61
" 19....	1229	" /"Diamante".	C 4211	"	"	20.97
April 3.....	238	"Glenesk"	C 4169	New York..	"	2,591.56
May 17.....	1090	"Arcadia"	C 8339	"	"	112.71
" 31.....	2009	"	C 8336	"	"	1,665.81
July 25.....	1712	"Glamorganshire"	D 3227	"	"	528.31
				Carried forward...		$25,150.05

Date of payment.	Number of receipt.	Steamer.	Number of note.	From—	Country.	Amount of duties Mexican currency.
1901.				Brought forward..		$25,150.05
July 25.....	1713	"City of Peking"/"Perla"	D 3509	California..	U. S. A.	507.55
" 31.....	2035	"Gaelic"/"Juensang"	D 4033	"	"	3,396.42
Sept. 9.....	447	"Satsuma"	D 6078	New York..	"	1,672.98
" "	448	"	D 6078a	"	"	71.08
" "	449	"Nippon Maru"/"Diamante"..	D 6061	California..	"	171.73
" 11.....	640	"Longships"	D 6170	New York..	"	375.17
Oct. 6.....	391	"Richmond Castle"	D 8681	"	"	557.02
" 11.....	820	"City of Peking"/"Sungkiang".	D 9393a	California..	"	499.76
" 17.....	1136	" "	D 9393	"	"	525.56
Nov. 9.....	619	"Oronsay"	E 1408	New York..	"	727.31
						$33,654.63

22 III.—*Demurrer, filed August 23, 1906.*

In the Court of Claims.

CONRAD HEINSZEN AND GUSTAVE BROCKMANN,
trading as partners under the firm name of
C. Heinszen & Co., No. 22914.

v.

THE UNITED STATES.

Demurrer.

And now come the said defendants, by their attorney-general, and, demurring to the petition in this cause, state as the grounds thereof that the petition does not recite facts sufficient to constitute a cause of action.

And, further demurring to said petition, state as the ground thereof that the allegation of facts as set forth in said petition does not constitute a cause of action against the Government of the United States.

J. A. VAN ORSDEL,
Assistant Attorney-General.

GEO. M. ANDERSON,
Special Attorney.

23 IV.—*Opinion of the court overruling the demurrer, filed January 7, 1907.*

CONRAD HEINSZEN AND GUSTAVE BROCKMAN, trading as partners under the firm name of C. Heinszen & Co.,
v.
THE UNITED STATES.

BARNEY, J., delivered the opinion of the court.

The amended petition in this case, the original of which was filed July 1, 1902, alleges that the claimant shipped merchandise from ports in the United States into the Philippine Islands between April 11, 1899, and November 15, 1901, upon which they paid duties under the customs tariff and regulations promulgated by the Executive order of July 12, 1898, and subsequent amendments. It is alleged that between November 10, 1898, and November 15, 1901, certain army officers were designated under orders of the President to act, and did act, as collectors of customs at the ports of the Philippine Islands, and that upon the arrival at the port of Manila of articles brought by claimant from the United States the said military officers, acting as such collectors of customs and pursuant to and in accordance with said orders and regulations, took possession of such merchandise and placed it under military guard, in the manner prescribed by said regulations, proceeded to assess and levy duties thereon at the rate therein established, and refused to deliver possession of the same to the claimants until the payment in cash of such duties, and threatened, in the event of the default in the payment of such duties, to seize such merchandise with the military force at their command and to sell the same for the payment of such duties; that the claimants were compelled to and did pay to such military officers, acting as such collectors of customs, the amount of duties so assessed by him, but under duress, and in order to obtain possession of their said merchandise and in order to carry on their said business; and upon such payment said merchandise was released to them.

24 This action is brought to recover from the defendants the amount of the duties so paid by the claimant.

To this petition the defendants demur, and the questions raised by the demurrer are:

(1) Is the Government a proper party defendant? (2) Do the allegations of the petition negative a voluntary payment? (3) Did the validating act of June 30, 1906, legalize the collection of the duties of which the claimant complains? The demurrer of the defendants admits the truth of all the allegations contained in the petition properly pleaded, so that we must look to that pleading alone to determine these questions.

I. As to the first contention of the defendants we shall devote but little attention from the fact that when the Warner, Barnes & Co. case was before this court the same point was raised, and while the peti-

tion was dismissed by this court on other grounds, the case went to the Supreme Court, and was there considered twice (Lincoln et al. v. United States, 197 U. S., 419; 202 U. S., 484), and the decision of this court was reversed. While it was urged upon the argument of the demurrer in this case that this point was not considered in the Supreme Court, it hardly seems possible that so important a question should have entirely escaped the attention of the able counsel, as well as the court, in that case.

It appears from the allegations in the petition, and is also a historical fact, that the order of July 12, 1898, was issued by the President as a war measure during the Spanish war, and that the tax thereunder was collected by the military authorities of the United States. It is also alleged that "The several military officers of the United States, acting as collectors of customs as aforesaid, paid over the several amounts of duties so collected by them from your petitioners as aforesaid to the United States, and the whole amount of such duties is now held by the United States." Section 4 of the act of March 8, 1902, provided: "That the duties and taxes collected in the Philippine Archipelago * * * shall be held as a separate fund and paid into the treasury of the Philippine Islands to be used and expended for the government and benefit of said islands;" and, as was said by Judge Wright in his opinion in the Warner, Barnes & Co. case (40 C. Cls. R., 1, 31, 32), "such tariffs were collected solely as a military contribution. * * * The money was not covered into the Treasury of the United States, but was applied by the military government toward its own expenses in prosecuting the war, etc."

In short, this tax was collected by the military authorities of the United States and not by the authorities of the Philippine Islands, and if this collection was illegal we have no doubt the United States are liable for its return, unless they have some good defense thereto.

II. Upon the question of voluntary payment raised by the demurrer of the defendants we might repeat what has already been said upon the first point raised, viz, that a case involving the same question has been before this court before, and twice in the Supreme Court; and while it was not mentioned in the opinions, it is hardly possible that it was entirely unnoticed by either court, or eminent counsel who were engaged on either side.

We deem it, therefore, unnecessary to enter into an extended discussion of the question raised, but will only refer to the case of
25 Swift v. United States (111 U. S., 22), which appears to us to settle it. The opinion in that case, rendered by Justice Matthews, fully considers the question of voluntary payment under similar circumstances, referring to numerous authorities which we think are clearly applicable to the case at bar, and is ample authority for holding that the allegations in the petition make the payment of the tax in question involuntary.

This case was cited approvingly in United States v. Edmonston (181 U. S., 500), where it is said: "As indicated in the opinion in Swift Co. v. United States, there are cases in which the formality of

a protest or objection is unnecessary; some things may be taken as equivalent thereto or as sufficient in lieu thereof." (Ibid., 514.)

See Cooley on Taxation, 3d ed., 1505–1506.

Our attention has been called to certain regulations of the revenue department prescribing the manner and form of making protests to assessments of import duties. It is only necessary to say that the tax or imposition complained of in this case was an exaction upon goods which were not imported at all. (Dooley v. United States, 182 U. S., 222, 225.) It can hardly be successfully maintained that the Government can impose an illegal tax and at the same time prescribe the only manner in which objections can be made to its payment.

III. We now come to the most important and difficult question in the case, which is that raised by the contention that the act of June 30, 1906, validated all of the taxes collected by virtue of the order of July 12, 1898, and, of course, the taxes in question paid by the claimant. It is perhaps unnecessary to say in this connection that the decision of the Supreme Court in the insular cases makes the requirement of all duties after April 11, 1899, the date of the ratification of the Spanish treaty, until such duties were provided for by the Congress, contrary to law; hence the question whether the act of June 30, 1906, was curative of this illegality. The deficiency appropriation act of June 30, 1906, contained the following provision:

"That the tariff duties, both import and export, imposed by the authorities of the United States or of the provisional military government thereof in the Philippine Islands prior to March eighth, nineteen hundred and two, at all ports and places in said islands upon all goods, wares, and merchandise imported into said islands from the United States or from foreign countries, or exported from said islands are hereby legalized and ratified, and the collection of all such duties prior to March eighth, nineteen hundred and two, is hereby legalized and ratified and confirmed as fully to all intents and purposes as if the same had by prior act of Congress been specifically authorized and directed." (34 Stats. L., —.)

It must be admitted that this provision is unmistakable in its language and broad enough to completely cover the case if it is possible for Congress so to do.

We fully recognize the rule that a court should never declare a legislative act unconstitutional, and thereby refuse to obey its mandate, except upon the most careful consideration, and then only where there is hardly room for reasonable doubt. In the present case, however, we do not regard the question as an open one, as the Supreme Court, before the passage of the act in question, declared such a law to be unconstitutional as applicable to the case at bar, and in so doing used the following language, in commenting upon the act of March 24, 1900, chapter 339 (31 Stat. L., 151), and which was invoked
26 by the counsel for the United States as having curative force under like circumstances:

"As the action in this case was brought March 13, 1900, eleven days before the act was passed, the right to recover the mony sued for could not be taken away by a subsepuent act of Congress. Plaintiffs sue in assumpsit for money which the collector has in his hands, justly and equitably belonging to them. To say that Congress could by a subsequent act deprive them of the right to prosecute this action would be beyond its power. In any event, it should not be interpreted so as to make it retroactive." (De Lima v. Bidwell, 182 U. S., 199–200.)

In the case of Dooley v. United States (supra) the court held that the right to collect duties on goods brought from the United States into the Philippine Islands under the President's order of July 12, 1898, ceased on the exchange of ratifications of the treaty.

Later, in the case of Lincoln v. United States, and Warner, Barnes & Co. v. United States (202 U. S., 484), the court, in speaking of the effect of the ratification act of July 1, 1902, says:

"The statute does not ratify all actions or all collections of taxes, as it easily might have done, but only actions in accordance with the order. If the order, properly construed, did not purport to apply to vessels unnless they were either enemy or foreign, then when a vessel ceased to be foreign the order did not apply, and a tax upon such a vessel, not being in accordance with the order, is not ratified by the act. This construction is favored by the consideration that the suits had been begun when the act of July 1, 1902, was passed, and that, even if Congress could deprive plaintiffs of their vested rights in process of being asserted (Hamilton v. Dillin, 21 Wall., 73), still it is not to be presumed to do so on language which, literally taken, has a narrower sense."

Here we have a decision to the effect that Congress, in terms at least, could easily have ratified the collection of the duties. But inasmuch as no time is there mentioned when such act, to be effective, could have been passed, and the ruling in the case of De Lima v. Bidwell is cited approvingly, we again turn to the De Lima case, where we find in the paragraph quoted therefrom two things established, (1) that "the right to recover the money sued for could not be taken away by a subsequent act of Congress." Nor could such act deprive a claimant of his right to prosecute a pending suit. (2) That such act should not in any event be interpreted so as to make it retroactive.

Such being the decision of the Supreme Court, we do not regard the question of the constitutionality of the ratifying act of June 30, 1906, an open one, however much we might otherwise incline to apply the act in the present case.

Although we incline to the belief that we are bound by the decisions of the Supreme Court referred to, still in view of the importance of the case as well as our embarrassment at the seeming conflict between the legislative and judicial departments of the Government, we think it not out of place to refer to the ruling in other cases respecting what proceedings or acts may be the subject of ratification.

There are few questions which have been more frequently before courts for determination than those of retrospective and curative statutes relating to taxation, and for that reason such a
27 variety of facts have been presented in these cases that the majority of them give but little light in the decision of the present case.

Most of these cases present the question of the curative force of statutes applicable to the failure to comply with provisions of law relating to the assessment and collection of the tax, but where the tax itself was not fundamentally illegal; others, however, belong to an entirely different class and involve the right of the legislative department to cure an entire want of authority of the tax executive to act at all; in other words, by retrospection to create a tax which was not a tax before. While some of the first class mentioned come very close to the border line of those cases involving the right to collect any tax at all—i. e., the very groundwork of the taxation—we believe a clear distinction exists between the two classes which has generally been recognized by the courts and which is fundamental in their decisions.

It is proper also to remark that there is a lack of harmony in some of these cases, and to such an extent as to make it impossible to reconcile many of them; yet we think it can safely be said that the distinction above referred to has been recognized in all of them whenever such distinction was necessary to the decision of the case. The following are a few of the many cases of the first class—i. e., where the statute seeks only to cure some irregularities in the levying and collection of the tax, but where authority for the tax itself existed; or that it was justifiable either in the way of unsatisfied judgments against the municipality, public improvements made according to law, or the like:

Iowa Ry. C. v. Loper, 39 Iowa, 112.
Nottage v. Portland, 35 Oreg., 539.
Butler v. Toledo, 5 Ohio St., 225.
Dean v. Borschenius, 30 Wis., 236.

(See cases cited on p. 514, Cooley on Taxation, and in Black on Constitutional Prohibition, sec. 215.)

There is no conflict of the authorities in this class of cases, and the law is well settled that the legislature by a retrospective statute can cure such irregularities.

Before citing and commenting upon some of the cases where legislatures by retrospective statutes have attempted to cure the levying and collection of taxes for which there appeared to be no authority whatever, we will call attention to the comment of text writers upon the subject.

Judge Cooley, in his valuable work on Taxation, says:

"One very precise limit to the power to cure these proceedings is this: They can not be cured when there was a lack of jurisdiction to take them. This is a rule applicable to every species of legal pro-

ceedings. Curative laws may heal irregularities in action, but they can not cure a want of authority to act at all." (Ibid., 514, 3d ed.)

The same author, in his work on Constitutional Limitations, says: "So he who was never bound either legally or equitably can not have a demand created against him by a mere legislative enactment." (Ibid., 454, 6th ed.) "A retrospective statute curing defects in legal proceedings where they are in the nature of irregularities, and do not extend to matters of jurisdiction, is not void on constitutional grounds, unless expressly forbidden." (Ibid., 456.)

28 "If the thing wanting or which failed to be done, and which constituted the defect in the proceedings, is something the necessity for which the legislature might have dispensed with by prior statute, then it is not beyond the power of the legislature to dispense with it by subsequent statute." (Ibid., 457.) "A curative statute can only be valid when the defect which it seeks to obviate is the lack of some formality which the legislature might have dispensed with in advance, or where the irregularity which is intended to be excused is one which the legislature might in advance have rendered immaterial." (Black on Constitutional Prohibition, sec. 215.)

In the early case of Fletcher v. Peck (6 Cranch, 87), where one of the questions before the court was the constitutionality of an act of the legislature of Georgia which sought to impair the land title of one of the parties, in delivering the opinion of the court, Chief Justice Marshall (ibid., 135–136) said: "It may well be doubted whether the nature of society and of government does not prescribe some limits to the legislative power; and if any be prescribed, where are they to be found, if the property of an individual, fairly and honestly acquired, may be seized without compensation? To the legislature all legislative power is granted; but the question whether the act for transferring the property of an individual to the public be in the nature of the legislative power is well worthy of serious reflection."

In Bennett v. Fisher (26 Iowa, 497, 501), Chief Justice Dillon, in speaking of retrospective laws, says: "Such exercise of power can only be defended upon principle and sustained in law where they are not directed against the vested rights of particular individuals or classes."

The case of Hart v. Henderson (17 Mich., 218) involved the constitutionality of a legislative act which was sought to be construed as validating an illegal tax. In declaring the act, with such construction, as unconstitutional, Judge Cooley, in speaking for the court, says: "Curative statutes may cover any mere irregularity in the course of proceeding for the enforcement of a lawful demand; but they can never cure a want of jurisdiction, either in tax proceedings or those of any other description. Nothing is a tax simply by being called so, for any proceedings by which a man's property is to be taken from him on a claim which has no other basis than the naked

declaration of the legislature that it shall constitute a demand against him is unconstitutional and void."

In the case of Kimball v. Rosendale (42 Wis., 407), this question was discussed by Chief Justice Ryan, and he said: "Perhaps the true limit of the curative power of the legislature, as gathered from all the authorities and sanctioned by principle, is, or ought to be, that it can reach things voidable only, not void; defects of execution only, not of authority or jurisdiction; and is confined to defective proceedings under previous legislative authority." (Ibid., 412–413.)

In the case of Daniels v. Watertown (61 Mich., 514), personal property had been seized and sold by the tax collector under a void assessment, and after suit brought by the owner of the property against the town to recover the proceeds of the sale the legislature passed a curative act validating the assessment. It was held that the rights of the parties became vested prior to such legislation and were not affected thereby.

29 In People v. Goldtree (44 Cal., 325), in passing upon the constitutionality of a legislative act enacted for the purpose of curing a defective assessment of taxes, the court says: "It is impossible to draw a well-defined line between the classes of defects which may and those which may not be remedied by curative legislation, nor are the authorities on the subject reconcilable." And, further, "We think it can safely be laid down as a rule in these matters that whenever the officer had no power or jurisdiction to do the act in question, and not that in its performance he did not pursue the law in respect to time, mode, or some other particular, the act is void, and subsequent legislation can not cure the defect."

The counsel for the defendant has cited Grim v. Weissenberg (57 Pa. St., 433) as sustaining their contention that the act in question is effectively curative. That was a case arsing during the late civil war where a tax for raising a bounty for volunteers was levied without any authority of law. This tax was subsequently ratified by the legislature, and this curative statute was held valid for that purpose. How much the necessities of war may have influenced this decision it is unnecessary to inquire, and it is sufficient to say that Judge Cooley in his work on taxation refers to this case in a note and speaks of another case immediately following it as "a more doubtful one." (Cooley on Taxation, 515, note 1, 3d ed.) The same criticism might be made of the case of Kunkle v. Franklin (13 Minn., 127), where a similar war tax was illegally imposed and subsequently ratified by the legislature, and where doubt as to the soundness of the doctrine is expressed in the opinion itself, for the court in holding the curative statute valid says: "Although this question is not free from doubt and embarrassment, we think it must be answered in the affirmative. It is true, as said by Mr. Chancellor Kent, that a retrospective statute affecting and changing vested rights is very generally considered in this country as founded on unconstitutional principles, and consequently inoperative and void."

The case of Hamilton v. Dillon (21 Wall., 92) is also relied upon by the counsel for the defendant. With reference to that case it is sufficient to say (1) the tax was held legal without any validating act, and (2) the tax was also a proper exercise of the military power of the President against an enemy in time of war.

Any number of cases might be further cited where this question is discussed and decided; and in nearly all of them the same rule is kept in view and maintained, i. e., that retrospective statutes relating to defects in tax proceedings are valid only to the extent of curing such defects as are in the nature of irregularities, and can not extend to matters of jurisdiction. We believe there are but few cases where this rule has not been followed; and in those cases the decisions are based upon exceptional circumstances which bring them near to the border line before mentioned.

If a tax can be imposed and collected under Executive order without any authority whatever of the Congress, where the sole authority for taxation under the Constitution rests, and such illegal act can be afterwards validated by Congress to the extent of refusing redress to parties who have paid this tax under duress, it would seem that there was no limit to retroactive legislation by Congress except such as are provided in express terms by the Constitution.

If the claimants had refused to submit to the imposition of the tax in question, and had taken their merchandise into the Philippine Islands clandestinely, thus evading its payment, it would not be claimed that they could be convicted of the crime of smuggling; indeed, it would not be contended that any duty could be recovered of them by virtue of said validating act of Congress. This being so, we are confronted in this case with the anomaly of the claim that the Congress by said act has imposed a burden upon those who have peacefully submitted to the imposition of an illegal tax, trusting to the courts for redress, which might have been successfully avoided by a disregard and contempt of the military authorities of the Government. A mere statement of this claim appears so shocking to every sense of justice and idea of good citizenship as to need no argument to show its unsoundness.

It is unnecessary to say that at the time the Executive order in question was issued its provisions were well within the war power of the President, and that all taxes received under it were collected only during such times as it was deemed a proper exercise of such power. The different views which were entertained upon that subject were set at rest, however, by the decision of the Supreme Court in Lincoln v. United States (supra), and which has given rise to the present litigation.

The demurrer is overruled, with leave to the defendants to further plead as they may be advised at any time within sixty days.

By the Court.

31 V.—*Traverse, filed January 22, 1907.*

In the Court of Claims of the United States, December term, A. D. 1906.

C. HEINSZEN & Co.,
vs.
THE UNITED STATES. } No. 22914.

And now comes the Attorney-General, on behalf of the United States, and answering the petition of the claimant herein, denies each and every allegation therein contained, and asks judgment that the petition be dismissed.

J. A. VAN ORSDEL,
Assistant Attorney-General.

32 VI.—*Submission of case.*

On the 22nd day of January, 1907, this case was submitted on an agreed statement of facts, by Mr. Henry M. Ward, attorney for claimants, and Mr. Assistant Attorney-General J. A. Van Orsdel for the defendants.

33 VII.—*Findings of fact and conclusion of law filed by the court on stipulation of parties January 23, 1907.*

Court of Claims.

CONRAD HEINSZEN AND GUSTAV BROCKMANN, trading as partners under the firm name of C. Heinzen & Co.,
v.
THE UNITED STATES. } No. 22914.

The above-entitled cause coming on for trial the parties submit stipulations, which they agree the court may adopt as the findings of fact in the case; and the court, after examining the same, adopts said stipulations as the findings of fact, and directs a conclusion of law to be entered thereon awarding judgment for the claimant against the United States in the sum of sixteen thousand eight hundred and twenty-seven dollars and thirty-one cents ($16,827.31).

The stipulations agreed upon, together with the Customs Tariff and Regulations for the Philippine Islands, made a part thereof, are as follows:

34 In the Court of Claims, Term, 1906–07.

CONRAD HEINSZEN AND GUSTAV BROCKMANN, trading as partners under the firm name of C. Heinszen & Co., claimants, v. THE UNITED STATES. } No. 22914.

Agreed Statement of Facts.

Come now the claimants, by their attorney, and the United States, by the Attorney-General, and stipulate and agree that the following statement of facts is true and may embrace the finding of facts by the court in this case:

First. The claimants above named, Conrad Heinszen and Gustav Brockmann, were, during the years 1899, 1900, and 1901, engaged as partners in a general trading and mercantile business at the port of Manila, island of Luzon, in the Philippine Islands, under the firm name of Conrad Heinszen & Co., and were then and now are subjects of the Emperor of Germany.

35 Second. In the course of said business the claimants shipped a large quantity of miscellaneous merchandise from the several States of the United States into the port of Manila, all of which merchandise was the growth, produce, or manufacture of one or more of the several States of the Union.

Third. Prior to December 10th, 1898, the date of the signing of the treaty of peace between the United States and Spain, ratified April 11, 1899, the President of the United States made and issued a certain Executive order, dated at the Executive Mansion in the city of Washington, July 12, 1898, and published by the Secretary of War by order of the President on the 13th day of July, 1898. The said order provided as follows, to wit:

"EXECUTIVE MANSION, *July 12, 1898.*

"By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof shall take effect and be in force in the ports and places so occupied.

"Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in those islands.

"Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

36 "Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

"WILLIAM MCKINLEY.

"Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States, the foregoing order will be proclaimed and enforced.

"R. A. ALGER,
"*Secretary of War.*"

Annexed to the said order were regulations for the collection of the customs duties thereby imposed and schedules of such duties. The said Executive order, Customs Tariff and Regulations for the Philippine Islands, with amendments thereof, up to November 29, 1899, are set forth in the appendix annexed to this finding of facts.

At all times from November 10, 1898, to November 15, 1901, the foregoing order and the said Customs Tariff and Regulations, with various supplemental orders and amendments of the said order Customs Tariff and Regulations duly made and promulgated from time to time, which supplemental orders and amendments are hereby embraced in and made a part of this finding of facts as fully to all intents and purposes as if set out in detail herein, were in force at the various ports of entry in the Philippine Islands, and more particularly at the said port of Manila in the island of Luzon.

37 Fourth. Pursuant to said order, certain officers of the United States Army were designated by the general in command of the military forces of the United States in the Philippine Islands to act and did act as collectors of customs at the said port of Manila, and under the provisions of said order and the amendments thereof collected duties upon all articles shipped into the Philippine Islands from the United States, including the said articles so shipped by the claimants, between the 11th day of April, 1899, and the 15th day of November, 1901, at the same rates and in the same manner as prescribed by the said order and the amendments thereof with respect to like articles imported into the Philippine Islands from foreign countries.

Fifth. Upon the arrival at the port of Manila, during the years 1899, 1900, and 1901, of all vessels containing merchandise shipped from the United States, including the merchandise so shipped by the claimants, the officer of the United States Army then acting as collector of customs at that port, placed upon said vessels a military guard, as provided for in the said rules and regulations, and proceeded to assess, levy, and collect customs duties upon the said merchandise at the rates and in the manner prescribed in and

38 by said order, Customs Tariff and Regulations, with respect to like articles of merchandise imported from foreign countries, all of which acts of the said military officer acting as collector were

done by him in compliance with the terms of the said order, Customs Tariff and Regulations, and amendments thereof, and in conformity with the provisions thereof relating to similar articles imported into the Philippines from foreign countries.

Sixth. Under the provisions of the Executive order of May 8, 1899, the Secretary of War from time to time appointed an officer of the United States Army to act as treasurer of the Philippine Islands, and such officer acted accordingly. The officer so acting as collector of customs after collecting the duties assessed by him upon merchandise imported from all parts of the world into the Philippine Islands, including the moneys collected by him as duties upon shipments from the United States and including the moneys so collected from these claimants, paid the same over by order of such general in command to the said treasurer of the Philippine Islands. These moneys so collected as customs duties, together with other revenues collected by the military government were applied toward paying the expenses of the said government and in maintaining and carrying on the said
39 government. None of the revenues so collected, including the duties herein claimed, were ever paid into the Treasury of the United States in Washington, nor were they ever subject to the jurisdiction or under the control of any official of the Treasury Department of the United States.

Seventh. The Government of Germany accords the citizens of the United States the right to prosecute suits against that Government, and in such suits judgment may be recovered according to the nature and extent of the relief to which the suitor is entitled.

Eighth. The amount of duties so assessed and levied upon such articles of merchandise and so collected by the officers of the United States Army acting as collectors of customs, from the claimants between April 11, 1899, and November 15, 1901, is the sum of $16,827.31, no part of which sum has ever been repaid to the claimants.

Dated this 22d day of January, A. D. 1907.

HENRY M. WARD,
Attorney for Claimants.
J. A. VAN ORSDEL,
Assistant Attorney-General.

CONCLUSION OF LAW.

Upon the foregoing findings of fact the court decides, as a conclusion of law, that the claimants are entitled to judgment in the sum of sixteen thousand, eight hundred and twenty-seven dollars and thirty-one cents ($16,827.31).

BY THE COURT.

40 *Appendix to findings of fact in Heinszen v. The United States. 22914. Filed January 22, 1907. J. Randolph, A. C. C. C.*

CUSTOMS TARIFF AND REGULATIONS

FOR THE

PHILIPPINE ISLANDS,

WITH

TARIFF CIRCULARS MODIFYING SAME TO NOVEMBER 29, 1899.

WAR DEPARTMENT.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1899.

41

CUSTOMS TARIFF AND REGULATIONS

FOR THE

PHILIPPINE ISLANDS,

WITH

TARIFF CIRCULARS MODIFYING SAME TO NOVEMBER 29, 1899.

WAR DEPARTMENT.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1899.

42 TARIFF CIRCULAR, No. 18.

WAR DEPARTMENT,
Washington, October 13, 1898.

By direction of the President, it is hereby ordered that the operation of the order dated July 12, 1898, establishing the Customs Tariff and Regulations for Ports in the Philippine Islands in Possession of the United States, shall be suspended until the 10th day of November, 1898, when the same shall take effect and be in force.

Until that time the Spanish tariff as now applied will be enforced and collected.

R. A. ALGER,
Secretary of War.

43 WAR DEPARTMENT,
Washington, July 13, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *July 12, 1898.*

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that, upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in those islands.

Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

R. A. ALGER,
Secretary of War.

44 TARIFF CIRCULAR, No. 48.

WAR DEPARTMENT, *Washington, April 10, 1899.*

By direction of the President, the following paragraph is added to the "Customs Tariff and Regulations for the Philippine Islands," immediately preceding paragraph 1, page 5, thereof:

1. The port of Manila has been duly designated as the chief customs port of the Philippine Islands, and the following have been declared to be subports, viz: Iloilo and Cebu, and the officer of the Army duly assigned to each of said ports as collector will have general jurisdiction of the collection of customs at such ports, respectively. Every collector stationed at a subport will make weekly reports to the collector at Manila of all transactions at his subport, with copies of all entries of merchandise duly certified; and all moneys collected at subports must be deposited with the duly designated officer, whose receipt therefor must be taken in duplicate. Any questions arising at any subport will be referred to the collector at Manila for his decision, from which there shall be no appeal, except in such cases as he may refer for decision to the Secretary of War.

This order will be duly proclaimed and enforced in the Philippine Islands.

G. D. MEIKLEJOHN,
Acting Secretary of War.

TARIFF CIRCULAR, No. 69.

WAR DEPARTMENT, *Washington, May 24, 1899.*

By direction of the President, the Amended Customs Tariffs and Regulations for Ports in Cuba, Porto Rico, and the Philippine Islands are hereby amended by the substitution of the following paragraph for paragraph 2, page 7, of the Cuban Regulations, paragraph 3, page 8, of the Porto Rican Regulations, and paragraph 1, page 5, of the Philippine Regulations:

Every vessel shall, on arrival, be placed under customs control until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention. If any merchandise be found on board any vessel which is not included in her manifest produced as required by these regulations, the master shall forfeit an amount equal to the value of the merchandise not manifested, and all such merchandise belonging to or consigned to the officers or crew of the vessel shall be forfeited. These forfeitures shall not be incurred, however, if it shall be made to appear to the principal customs officer at the port that the errors and omissions in the manifest were made without intention of fraud or collusion. In such case the master may be allowed to correct his manifest by means of a post entry. *Should any package or article named on the manifest be missing on the arrival of the vessel, or if the merchandise on board does not otherwise agree with the manifest delivered by the master, except as above prescribed, the master shall be liable to a penalty of $500; but if it is made to appear to the satisfaction of the principal customs officer at the port that no part whatever of the merchandise of such vessel has been unshipped, landed, or unladen since it was taken on board, except as specified in the manifest, and pursuant to permits, or that the disagreement is by accident or mistake, in such case the penalty shall not be inflicted.*

This order will be duly proclaimed and enforced in Cuba, Porto Rico, and the Philippine Islands.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

45 TARIFF CIRCULAR, No. 10. } WAR DEPARTMENT, *Washington, September 10, 1898.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *September 9, 1898.*

Paragraph 4, "Entrance and clearance of vessels," of Customs Tariff and Regulations for the Philippine Islands is hereby amended so as to read as follows:

Prior to the departure of any vessel from any of the ports herein designated the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance shall then be granted to the vessel. No prohibited or contraband goods shall be exported.

WILLIAM MCKINLEY.

Upon receipt of this order by the officer in command of the United States forces at any port or place in the Philippine Islands in possession of the United States, said order will be proclaimed and enforced.

G. D. MEIKLEJOHN,
Acting Secretary of War.

46 REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES, AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES, IN THE PHILIPPINE ISLANDS.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unlading of any cargo, there shall be found goods, wares, or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 per cent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of $1 per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of $1 per ton registry measurement, produce to the proper officer a manifest or her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports

47 herein designated the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel, but no clearance will be granted to any port in the Philippines not in possession or under control of the United States. No prohibited or contraband goods shall be exported.

LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charges:

	Per net ton
On each entry of a vessel from a port or place, except from another port or place in the Philippines in possession of the United States	$0.1
On each departure of a vessel for a port or place, except for another port or place in the Philippines in possession of the United States	.1
On each entry of a vessel from another port or place in the Philippines in possession of the United States	.0
On each departure of a vessel for another port or place in the Philippines in possession of the United States	.0

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a nuetral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a nuetral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading shall present to the officer duly designated for that purpose his bill of lading, an invoice describing the goods, showing their character quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including all costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation and must be verified by the oath of the shipper. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

48 TARIFF CIRCULAR, No. 62.

WAR DEPARTMENT,
Washington, May 3, 1899.

By direction of the President, the Amended Customs Tariff and Regulations for Ports in Cuba, Porto Rico, and the Philippine Islands are hereby amended as follows:

Article 15 of the Regulations for Cuba and Porto Rico is amended to read as follows:

For the assessment of duty the currency of the invoice must be reduced to the money of account of the United States upon the basis of the values of foreign coins, as proclaimd by the Secretary of the Treasury on the first days of January, April, July, and October of each year. The date of the *invoice* will indicate the value of the currency.

Article 17 of the Regulations for Cuba and Porto Rico and article 8 of the Regulations for the Philippine Islands are amended to read as follows:

The consignee named in the bill of lading or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose by the military authority his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation, and *need not be verified*. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

This order shall be duly proclaimed and enforced in Cuba, Porto Rico, and the Philippine Islands.

G. D. MEIKLEJOHN,
Acting Secretary of War.

TARIFF CIRCULAR, No. 9.

WAR DEPARTMENT,
Washington, September 9, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *September 9, 1898.*

Article 14 of Customs Tariff and Regulations for the Philippine Islands is hereby amended so as to read as follows:

Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the officer in command of the United States forces after five days' public notice conspicuously posted at the port; provided, that the period of ninety days may be extended by said officer not exceeding a period of six months from the date of importation when good and sufficient reasons therefor are presented to him, if in his judgment the interests of the Government will permit of such extension. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

WILLIAM MCKINLEY.

49 The commanding officer has been authorized to lease a building for the storage of imported merchandise not entered at the custom-house as contemplated by article 14 of Customs Regulations for Philippine Islands. The storage will be at the sole risk of importers, and every expense connected therewith will be charged to the respective goods.

G. D. MEIKLEJOHN,
Acting Secretary of War.

TARIFF CIRCULAR, No. 14.

WAR DEPARTMENT,
Washington, September 27, 1898.

Article 13 of Customs Tariff and Regulations for the Philippine Islands is hereby amended by adding thereto the following, viz:

On arrival at any port in the possession of the United States of merchandise intended for exportation beyond the Philippine Islands, the duty imposed and collected thereon under this paragraph may be refunded on reshipment under the supervision of a customs officer and clearance of the exporting vessel for a foreign port, or on satisfactory evidence of the landing abroad of such merchandise, which evidence shall consist of a landing certificate signed by the consignee and master and mate of the exporting vessel, and duly attested by a customs officer or United States consular officer at the port of destination.

If practicable, such merchandise may be exported under bond with good and sufficient security, without payment of duty, and the bond may be canceled on the production of the landing certificate above specified.

G. D. MEIKLEJOHN,
Acting Secretary of War.

50 9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place in the Philippines, not in the possession of the United States forces, may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

WHARF CHARGES.

17. Goods of all kinds exported through ports of the Philippines, declared open by the United States, shall pay a charge of 1 peso per 1,000 kilograms gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.

18. Goods of all kinds imported into ports of the Philippines, declared open by the United States and destined for transshipment to other ports of the Philippines declared open by the United States, shall pay a charge for wharfage of one-half of 1 peso per 1,000 kilograms gross at the port of transshipment as a due for wharfage.

19. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, and coal, shall be exempt from wharf charges.

20. In addition to customs dues and other charges there shall be levied a charge of 2 per centum ad valorem, to be summarily ascertained, on the value of merchandise, free or dutiable, imported into or exported from the Philippines; but merchandise imported or exported for the use of the Government of the United States and coal shall be exempt from this charge.

21. The officer duly designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

22. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports in the ports aforesaid.

23. All supplies and materials for the use of the Army and Navy of the United States shall under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

RATES OF DUTY ON IMPORTS.

CLASS I.—STONES, EARTHS, MINERALS, GLASS AND GLASSWARE, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earthen productions employed in building, arts, and industry.*

		Pesos.
24.	Marble, jasper, and alabaster, in the rough or in dressed pieces, squared and prepared for taking the form.....100 kilos..	0.08
25.	Marble, jasper, and alabaster, cut into squares, slabs, or steps of any dimension, polished or not.....100 kilos..	.75
26.	Marble, jasper, and alabaster, worked up and chiseled into any object, polished or not, other than ornamental or articles of luxury, 100 kilos.....	1.60
27.	Other stones employed in building, arts, and industry; also cement, 100 kilos.....	.50

GROUP 2.—*Coal.*

28.	Coal and coke [1].....ton of 1,000 kilos..	.50

GROUP 3.—*Schists, bitumen, and their derivations.*

29.	Tar, pitch, asphalt, bitumen, and schists; also unrefined creosote, [2] 100 kilos.....	.09
30.	Naphtha, vaseline, crude petroleum, natural and crude oils derived from schist [2].....100 kilos	4
31.	Benzine, gasoline, petroleum, and other mineral oils, refined [2]..do....	4.50

[1] Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel by the consul at the port of shipment, providing the quantity received on board according to the charter party and the bills of lading, which documents the said consul shall demand to see for the purpose. In case of doubt the customs may verify the quantity.

[2] Crude oils derived from schist shall be understood to be those derived from the first distillation, distinguishable by their yellowish color and density of from

52		Pesos.
	GROUP 4.—*Ores.*	
32.	Ores ..... ton of 1,000 kilos..	0.25
	GROUP 5.—*Glass and glassware.*	
33.	Common or ordinary hollow glassware [1] ..... 100 kilos..	1.60
34.	Crystal, and glass imitating it, also gilt or silvered in the interior,[2] 100 kilos	6
35.	Glass and crystal, in plates and sheets ..... 100 kilos..	3
36.	Glass and crystal, silvered, and glasses for spectacles and watches, kilo	.05
	GROUP 6.—*Pottery, earthenware, and porcelain.*	
37.	Clay, in bricks, squares, and tiles, for building purposes, furnaces, etc.,[3] 100 kilos	.02
38.	Clay, in large and small paving tiles; tiles of colored faience, varnished tiles and piping [4] ..... 100 kilos..	.40
39.	Faience and wares of fine clay [5] ..... do....	6
40.	Porcelain ..... do....	10
	CLASS II.—METALS, AND ALL MANUFACTURERS IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.	
	GROUP 1.—*Gold, silver, and platinum.*	
41.	Gold and silver in jewelry or plate,[6] even set with pearls or precious stones [6] ..... hectog..	5
42.	Gold, silver, or platinum worked into other objects [7,8] ..... do....	.50

0.900° to 0.920°, or from 66 to 57½ of the centesimal areometer, equal to from 24.69° to 21.48° Cartier.

Petroleums having the following properties are considered as crude natural petroleums:

First. Those which when distilled gradually and continuously in a glass apparatus at a temperature of 300° Centigrade leave a residuum exceeding 20 per cer cent of their primitive weight.

Second. When this residue in its turn leaves 1 qer cent at least of coke in qroportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16° Centigrade.

All petroleums and other mineral oils not possessing the above characteristics shall be considered as refined.

[1] Are included in this number bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.

[2] Are also included in this number bottles, tumblers, glasses, and other objects for table service, ornament, and lighting, whether of crystal or white or colored glass, as well as beads.

[3] Only rough bricks, squares, and tiles of baked earth or clay employed in the construction of walls, furnaces, etc., are to be included in this number.

[4] No. 15 includes tiles for pavements and small tiles for mosaic work, and also the articles for building contained in No. 14, when glazed, painted, enameled, and made of washed or sifted earths.

[5] The articles of fine clay included in this number are dinner services, kitchen earthenware, flower vases, ornaments, and the like.

[6] In the classification of jewelry or ornaments will be included all small articles of luxury valuable on account of workmanship, whatever their denomination, and generally intended for the ornament of persons of both sexes.

[7] Utensils for domestic use, articles for church use, and generally all large objects used for the ornamentation of houses are included in this number.

[8] In clearing finished articles, including jewelry and articles of gold, silver, or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.

53 GROUP 2.—*Iron and steel.*[1]

			Pesos.
43.	Cast iron, in pigs, and old iron	100 kilos	0.50
44.	Cast iron, in tubes of all kinds	do	.95
45.	Cast iron, in common manufactures	do	1.50
46.	Cast iron, in fine manufactures; i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals	100 kilos	3.50
47.	Wrought iron and steel rails	do	1.60
48.	Wrought iron and steel in sheets of a thickness of 6 millimeters or more, and bolts	100 kilos	1.80
49A.	Wrought iron and steel in bars of any form, in sheets up to 6 millimeters in thickness; axles, tires, and springs for carriages; and hoop iron	100 kilos	2.60
B.	Wrought iron in rough bars (tochos)[2]	do	2.60
50.	Wrought iron and steel, in large pieces, made of bar iron, or of bar or sheet iron secured together by means of rivets, destined for buildings, bridges, etc	100 kilos	3.20
51.	Iron wire[3]	do	1.60
52.	Iron nails and screws, even with brass heads	do	4
53.	Wrought-iron pipes	do	2.60
54.	Wire gauze, not further manufactured	do	6
55.	Wares of wrought iron, not elsewhere mentioned, including those enameled with porcelain and those combined with other metals; also pipes covered with sheet brass	100 kilos	8
56.	Unutilizable articles of iron	do	1
57.	Tin plate	do	5
58.	Tin-plate manufactures	do	8
59.	Needles, pens, parts of clockwork, and other similar articles of iron or steel	kilos	1.65
60.	Knives, carvers, razors, and penknives	do	.40
61.	Scissors of all kinds	do	.40
62.	Side arms and detached pieces for the same	do	.40
63.	Firearms, barrels, and detached pieces for the same[4]	do	1

GROUP 3.—*Copper and its alloys.*

64.	Copper of first fusion, and old copper	100 kilos	2
65.	Copper and brass in bars and ingots, and old brass	do	2.50
66.	Copper and brass in sheets and nails, and copper wire	do	10
67.	Copper and brass in tubes and large pieces not finished, such as bottoms of boilers, etc	100 kilos	10
68.	Brass wire	do	10
69.	Copper, brass, or bronze gauze, not worked	do	15
70.	Bronze, unworked	do	2

[1] Articles of malleable cast iron shall pay the duties stipulated for manufacturers and articles of wrought iron.

[2] By "iron in rough bars" (tochos) shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, will be subject to duty as iron in bars. In case of doubt, this iron shall be submitted for examination to the inspector of mines, who will determine its classification.

[3] Only round iron the thickness of which does not exceed No. 1, English gauge, i. e., 8 millimeters in diameter, shall be considered as wire.

[4] In order that pieces of firearms may pay according to this number, they must be shaped and bear file marks on the outer surface.

			Pesos.
54	71. Copper, bronze, or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished.	kilo	0.25
	72. Sail metals and alloys, in gilt, silvered, or nickeled articles	kilo	.35

GROUP 4.—*Other metals.*

	73. Tin in ingots	100 kilos	2.50
	74. Zinc in bars, lumps, or pigs	do	1.20
	75. Zinc in sheets, nails, and wire	do	5
	76. Zinc in manufactured articles, even varnished	kilo	.25
	77. All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc	100 kilos	10
	78. The same metals, manufactured, varnished or not	kilo	.20
	79. The same metals, and zinc in gilt, silvered, or nickeled ware	do	.30

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

	80. Cocoanut and palm oil, and other heavy oils	100 kilos	.20
	81. Other vegetable oils, except olive oil	do	4.60
	82. Dyewoods and tannery bark	do	.02
	83. Madder or rubian	do	4
	84. Rape, flax, and other oleaginous seeds, including copra or cocoanut	100 kilos	.04
	85. Other vegetable products, not specially mentioned	do	2
	86. Animal products employed in medicine	do	.60

GROUP 2.—*Colors, dyes, and varnishes.*

	87. Ochres and natural earths, for painting	100 kilos	.02
	88. Indigo and cochineal	do	2
	89. Dyeing extracts	do	.60
	90. Garancine, pure, or mixed with madder	kilo	.15
	91. Varnishes	100 kilos	4.80
	92. Colors, in powder or in lumps [1]	do	1.50
	93. Colors, prepared, and inks	do	5
	94. Colors derived from coal, and other artificial colors [2]	kilo	.15

GROUP 3.—*Chemical and pharmaceutical products.*

	95. Muriatic and chlorhydric acid	100 kilos	.20
	96. Nitric acid	do	.80
	97. Sulphuric acid	do	.30
	98. Alkaloids and their salts	kilo	6
	99. Alum	100 kilos	.30
	100. Sulphur	do	.05
	101. Barillas, natural and artificial [3]	do	.20

[1] The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol, or ether. They are rarely crystallized, and are almost always in powder and lumps, such as white lead, chrome yellow, vermillion, Prussian and Thenardt blue, English green, and parrot green ("papagayo").

[2] The colors classed in this number are those known as artificial or organic products, in which mineral substances rarely enter. They are generally crystallized, and are soluble in water, alcohol, or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldeide, English violet, rosaline and its salts, naphthaline colors, artificial alizarine, etc.

[3] By barillas, natural and artificial, are understood carbonates of soda, impure, containing carbon.

			Pesos.
55	102. Alkaline carbonates, alkalis, caustic and ammoniacal salts, except sulphate	100 kilos	0.20
	103. Chloride of lime	do	.30
	104. Chloride of potassium, sulphate of soda; chloride, carbonate, and sulphate of magnesia	100 kilos	.10
	105. Chloride of sodium (common salt)	do	.65
	106. Glues and albumin	do	2.40
	107. Phosphorus	kilo	.07
	108. Nitrate of potash (saltpeter)	100 kilos	.30
	109. Nitrate of soda and sulphate of ammoniac	do	.05
	110. Oxides of lead	do	.40
	111. Sulphate and pyrolignite of iron	do	.30
	112. Pills, capsules, jujubes, and the like [1]	kilo	1
	113. Pharmaceutical products not specified [1]	do	.80
	114. Chemical products not specified	do	.20

GROUP 4.—*Various.*

115. Starch	kilo	.02
116. Feculæ for industrial uses, and dextrine	100 kilos	.20
117. Common soap	do	3.75
118. Paraffine, stearine, wax, and spermaceti, in lumps	do	3.30
119. Paraffine, stearine, wax, and spermaceti, manufactured, and wooden matches	100 kilos	10
120. Perfumery and essences	kilo	.40
121. Gunpowder, explosive compounds, and fuses for mines	do	.10
122. Tobacco, manufactured	do	2.40
123. Tobacco, not manufactured	do	.20

CLASS IV.—COTTON AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton.*

124. Raw cotton, with or without seed	100 kilos	*.24

GROUP 2.—*Cotton yarns.*

125. Cotton, spun, and yarn twisted in one or two threads, unbleached, bleached, or dyed, up to No. 35, inclusive [2]	kilo	*.25
126. The same from No. 36 upward [2]	do	*.35
127. The same twisted with three or more threads, unbleached, bleached, or dyed	kilo	.50

*Add surtax of 29 per cent on duty.

[1] The products or substances included in Nos. 112 and 113 shall be examined by the pharmaceutical inspectors, who, in conjunction with the customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where), or their composition having been discovered by analysis made by ———."

[2] To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (this being the number of centigrammes a meter of cotton yarn of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrammes that the length of yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 or 10 per cent is to be added, according as the cotton of more than one thread be only spun or spun and dyed.

56			Pesos.
	GROUP 3.—*Tissues.*		
	Close-woven tissues, plain, unbleached, bleached, or dyed, in the piece or in handkerchiefs, having:		
128 A.	Up to 25 threads, inclusive	kilo	*0.20
B.	Up to 35 threads, inclusive	do	*.32
129.	36 threads and above	kilo	*.44
	Tissues, printed, twilled, and figured in the loom, having:		
130 A.	Up to 25 threads, inclusive	do	.25
B.	Up to 35 threads, inclusive [1]	do	.40
131.	36 threads and above	do	*.55
	Tissues transparent, such as muslins, cambrics, lawns, organdies, and gauzes, of all kinds, having:		
132 A.	Up to 30 threads, inclusive	kilo	*.44
B.	31 threads and above	do	.64
133.	Quiltings and piqués	do	.50
134.	Velveteens, corduroys, and other thick tissues for wearing apparel	kilo	.52
135.	Tulles	kilo	1
136.	Lace, except crochet [2]	do	*1.25
137.	Crochet lace, made by hand or in the loom	do	.70
138.	Hosiery piece goods, jerseys and drawers	do	.50
139.	Hosiery in stockings, socks, gloves, and other articles	do	.60
	CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.		
	GROUP 1.—*Raw.*		
140.	Hemp, raw or hackled	100 kilos	.40
141.	Flax, raw or hackled	do	.40
142.	Jute, aloe, and other vegtable fibers	do	.04
	GROUP 2.—*Yarns.*		
143.	Yarn of hemp, linen, or jute	kilo	.22
144.	Yarn of aloe, and other vegetable fibers [3]	100 kilos	1.56
145.	Threads, twisted, of two or more ends, and fishing nets	kilo	.30
146.	Cordage [4] for vessels	100 kilos	4.16
	GROUP 3.—*Tissues.* [5]		
147.	Plain tissues of hemp and flax, with or without mixture of cotton, up to 10 threads, inclusive	kilo	*.20

*Add surtax of 20 per cent on duty.

[1] The number of threads is to be ascertained by half of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

[2] Lace of a maximum width of 10 centimeters shall be dutiable according to this number; that wider, shall be included in No. 111, as tulles.

[3] As yarn of jute is considered twisted thread of one end the thickness of which is equal to or less than the English No. 1, that exceeding this number is considered as cordage. To ascertain this number, any number of meters of yarn may be taken, and this number is to be mulitplied by the factor 165 (1 meter of yarn of jute, No. 1, weighs 165 centigrams), and divided by the number of centigrams that the length of the yarn tested may weigh. The quotient will then give the corresponding English number.

[4] By the cordage paying under this heading shall be understood hemp, flax, or jute yarn, twisted in two or more strands, 10 meters of which weigh more than 5 grams.

[5] In linen tissues paying according to the number of threads the threads (both warp and woof) contained in a space of 6 millimeters will be counted.

			Pesos.
57	148. Plain tissues of hemp and flax, from 11 to 24 threads, inclusive	kilo	*0.44
	149. Plain tissues of hemp and flax, of 25 threads and above	do	*.60
	150. Plain tissues of hemp and flax, twilled or diapered	do	.40
	151. Lace, net, and crochet work	do	4.80
	152. Knitted tissues	do	1.20
	153. Plain tissues of jute, aloe or other vegetable fibers, with or without mixture of cotton	kilo	.25
	154. Twilled or diapered tissues of the same materials, with or without mixture of cotton	kilo	.50

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

	155. Bristles, horsehair and other hair, including hair of the camel, vicuña, and of the angora and cashmere goat; wool, unwashed,[1] washed, combed, or carded,[2] and waste wool, carded[3]	100 kilos	2

GROUP 2.—*Yarns.*

	156. Woolen and worsted yarns, spun and twisted, unbleached or in the grease[4]	kilo	.35
	157. Woolen and worsted yarns, washed or bleached	do	.60
	158. Woolen and worsted yarns, dyed	do	*.70

GROUP 3.—*Tissues.*

	159. Woolen carpets, pure, or mixed with other materials	kilo	*.50
	160. Felts of pure wool, or mixed with other materials	do	.20
	161. Blankets of wool, pure, or mixed with other materials[5]	do	.40
	162. Hosiery, whether mixed or not with cotton or other vegetable fibers,	kilo	.48
	163. Cloths and all other similar tissues of wool, waste wool, hair, or a mixture of these materials	kilo	.80
	164. The same tissues, when the warp is wholly of cotton or other vegetable fibers, also astrakhans and plushes of the same materials	kilo	.60
	165. All other tissues of pure wool, waste wool, hair, or a mixture of these materials	kilo	1
	166. The same tissues when the warp is wholly of cotton or other vegetable fibers	kilo	.80
	167. Tissues of bristles or hair, with or without mixture of cotton or other vegetable fibers	kilo	.70

CLASS VII.—SILK, AND ITS MANUFACTURES.

GROUP 1.—*Yarn*

	168. Silk, raw, and spun, twisted or not; floss silk, combed or carded,[6] spun, twisted or not[7]	kilo	*2.50

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* Add surtax of 20 per cent on duty.

[1] Wool will be considered as unwashed when after having been washed with sulphuret of carbon it is found to lose more than 10 per cent of its weight.

[2] Wool the threads of which exceed 10 centimeters in length is considered as long wool.

[3] The waste from carding included in this number is that obtained from the picking and unraveling of old rags, and is almost always dyed and common. Waste resulting from the spinning of long wool shall also be classed herein.

[4] Worsted yarn will be considered unbleached or in the grease if when washed with sulphuret of carbon it loses more than 10 per cent of its weight.

[5] Plaids and the like are not included in this number. They shall pay duty according to the component tissue.

[6] All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

58 TARIFF CIRCULAR, No. 53.

WAR DEPARTMENT,
Washington, April 17, 1899.

By direction of the President, paragraph 178, page 15, of the Customs Tariff and Regulations for the Philippine Islands, is hereby amended by the addtion thereto of the following subdivision in lieu of the third line of said paragraph relating to "Engravings, maps, and drawings:"

Prints, maps, charts, etc., drawings, photographs, engravings, and pictures; lithographs, chromolithographs, oleographs, etc., printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:

a. Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, tare, per kilogram $0.05

b. Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, tare 0.20

c. Of eight to thirteen printings, inclusive (bronze printing to be counted three printings), but not including any article printed in whole or in part in metal leaf, tare ..... per kilogram .. 0.40

d. Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, tare ..... per kilogram .. 0.80

This order will be duly proclaimed and enforced in the Philippine Islands.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

59			Pesos.
	GROUP 2.—*Tissues.*		
169.	Tissues, plain or twilled	kilo..	*4
170.	Velvets and plushes	do....	4.80
171.	Tissues of floss or waste silk, of raw silk, and of waste silk mixed with silk[1]	kilo..	3
172.	Tulles and lace, of silk or waste silk	do....	8
173.	Knitted tissues of silk or waste silk	do....	4.40
174.	Velvets and plushes of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers	kilo..	3.60
175.	Other tissues of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers	kilo..	2.30
176.	Tissues of silk or waste silk, with the warp or weft wholly of wool or hair	kilo..	2.50
	CLASS VIII.—PAPER AND ITS APPLICATIONS.		
	GROUP 1.—*Printing and writing paper.*		
177.	Paper, endless, unsized and half-sized for printing	kilo..	.06
	Paper, endless, for writing, lithographing, or engraving	do....	*.08
	Paper, cut, handmade and ruled paper	do....	.12
	GROUP 2.—*Paper, printed, engraved, or photographed.*		
178.	Books, bound or unbound, and other printed matter in Spanish,[2]	kilo..	.10
	Books, bound, in foreign languages[2]	do....	.05
	Engravings, maps, and drawings	do....	.25
	GROUP 3.—*Wall paper.*		
179.	Wall paper, with gold, silver, wool, or glass	kilo..	*.40
	Wall paper, of other kinds	do....	.10
	GROUP 4.—*Pasteboard and various papers.*		
	Straw paper, common packing paper, and sand or glass paper	kilo..	*.04
	Other paper not specially mentioned	do....	.08
180.	Cardboard in sheets, in boxes lined with ordinary paper,[3] and unfinished articles of pasteboard or "carton-pierre"	kilo..	.04
	The same articles finished, and pasteboard boxes with ornaments, or lined with fine paper or other materials	kilo..	.30
	CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREWITH.		
	GROUP 1.—*Wood.*		
181.	Staves	thousand..	.60
182.	Ordinary wood, in boards, even cut, planed and dovetailed for boxes or floorings; planks, beams, rafters, masts, and timber for ship building	cubic meter..	.55

*Add surtax of 20 per cent on duty.

[1] All silk waste, the fibers of which do not exceed 20 centimeters in length, is considered silk.

[2] Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards, they shall pay duty as printed matter, on gross weight. Newspapers printed abroad require no permit for their introduction into the Philippine Islands.

[3] Boxes of pasteboard lined with more or less common paper, which serve for packing handkerchiefs, shirt fronts, buttons, stuffs, etc., shall be dutiable according to this number. Paper pulp in imperforated sheets or those which are not perforated at the expense of the importer at the time of clearance shall likewise be dutiable according to this number.

			Pesos.
60	183. Fine wood for cabinetmakers, in boards, deals, trunks or logs	100 kilos..	0.11
	184. Fine wood for cabinetmakers, sawn or in veneers	do....	.90
	185. Coopers' wares, fitted together or not	do....	*2
	GROUP 2.—*Furniture and wooden manufactures.*[1]		
	186. Ordinary wood manufactured into any kind of article, turned or not, painted or varnished, and moldings carved and varnished, or prepared for gilding, also furniture of bent wood, even if painted and varnished	100 kilos..	*2
	187. Fine wood manufactured into furniture, and other wares, turned, carved, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs, except with silk or leather, and gilt moldings	100 kilos..	*6
	188. The same articles, gilt, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk or with leather	100 kilos..	*10
	GROUP 3.—*Various.*		
	189. Charcoal, fire-wood, and other vegetable combustibles	100 kilos..	.10
	190. Cork	do....	.18
	191. Wooden hoops and trellis for fencing	do....	.20
	192. Rushes, esparto, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured	100 kilos..	.05
	193. The same materials, manufactured	do....	*6.05
	CLASS X.		
	GROUP 1.—*Animals, skins, and animal products employed in industry.*		
	194. Horses	each..	20
	195. Mules, asses, and cattle	do....	10
	196. Pigs	do....	2.70
	197. Sheep, goats, and animals not otherwise mentioned	do....	*.50
	GROUP 2.—*Skins and leather.*		
	198. Skins and hides, untanned	100 kilos..	1.20
	199. Varnished leather and calfskins, tanned or curried	kilo..	.64
	200. Other hides, tanned or cured, including sole leather	do....	.24
	201. Leather belting for machinery	do....	.20
	202. Peltries for clothing and trimming, in their natural state or prepared	kilo..	.25
	203. Peltries in made-up articles	do....	1.80
	204. Gloves of leather	do....	5
	205 A. Boots of all kinds, of leather or tissue	pair..	*.40
	B. Shoes of all kinds	do....	*.26
	C. Slippers and pumps, also common shoes generally worn by the Chinese	pair..	*.10
	D. Boots and shoes of all kinds for children shall pay one-half of the above duties, according to classification.*		
	206. Saddlers' and harness-makers' wares[2]	kilo..	*.75
	207. Other articles of leather, or lined with the same	do....	1

*Add surtax of 20 per cent on duty.

[1] Marble slabs for furniture will be taxed according to No. 2 of the tariff if they are presented separate from the objects to which they belong.

[2] Saddlers' and harness-makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hat boxes, and other articles made of leather or lined with leather or skin.

61

GROUP 3.—*Feathers.*

			Pesos.
208	Feathers for ornament, in their natural state or manufactured	kilo	3
	Other feathers and feather dusters	do	.40

GROUP 4.—*Other animal remains.*

209.	Animal fats	100 kilos	*.20
210.	Animal manures of all kinds	do	.01
211.	Intestines	kilo	.04
212.	Other animal remains not mentioned, not manufactured	100 kilos	.10

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—*Musical instruments, clocks, and watches.*

213.	Pianos [1]	each	25
214.	Harmoniums and cabinet organs	do	4
215.	Gold watches	do	4
216.	Watches of silver or of other metals	do	2
217.	Common clocks with weights, and alarm clocks [2]	do	1
218.	Works for wall clocks, or mantelpiece clocks, finished, with or without cases, and chronometers [3]	each	1.12

GROUP 2.—*Apparatus and machines.*

219.	Weighing machines	100 kilos	5.50
220.	Agricultural machines [4]	do	.20
221.	Motors	do	.50
222.	Machines of copper and its alloys, for industrial purposes, and detached parts of the same metals [5]	100 kilos	5.40
	Machines and detached parts [6] of other materials, for industrial purposes	100 kilos	1.80

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* Add surtax of 20 per cent on duty.

[1] Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.

[2] By alarm clocks shall be understood those fitted with an alarm bell and not running longer than 48 hours, whether they have the same mechanism for striking both the hours and the alarm or separate mechanisms for each.

[3] Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 49 of the tariff. Unfinished pieces are those which are only roughly filed, which have no escapements, the dial or hands of which are not adjusted, and the last wheel of which is not crenated. When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram and the rest will pay as stated above.

[4] These machines are those employed by farmers and agriculturists for preparing the ground and gathering the crops, as also those employed in order to clean the crops and improve them without essentially changing their nature.

[5] Machines, and separate pieces of the same, of coper and its alloys, or in combination with other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

[6] It will be necessary to prove to what manufacture or to what industry woolen hose and filters are destined for them to be assessed in this number. For the definition of parts of machinery, the following rules will be observed:

First. A separate piece of a machine is understood to be any object which is not

62

GROUP 3.—*Carriages.*

			Pesos.
223.	Coaches and berlins of four seats, with or without hoods; new, used, or repaired	each	50
224.	Berlins of two seats, with or without folding seats, with or without hoods; omnibuses with more than fifteen seats; new, used, or repaired	each	25
225.	Carriages not enumerated in the above headings	do	12.50
226.	Passenger carriages for railways and tramways, and finished wooden parts for same	100 kilos	7.50
227.	All other railway carriages, and finished wooden parts for same	100 kilos	2.17
	Carts and handcarts	do	2

CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish.*

228.	Live and dead poultry and small game	pair	.05
229.	Meat, salted, and jerked beef	kilo	.08
230.	Pork and lard, including bacon	do	.15
231.	Other kinds of meat	do	.09
232.	Butter	do	.20
233.	Salt cod and stockfish	do	.04
234.	Fresh fish, or with the salt indispensable for its preservation	do	.01
235.	Fish, salted, smoked, and pickled	do	.06
236.	Shellfish	do	.05

GROUP 2.—*Grain and vegetables.*

237.	Rice, husked or not	100 kilos	.75
238.	Wheat	do	.60
239.	Wheat flour[1]	100 kilos	2.10
240.	Other cereals	do	.50
241.	Flour of same	do	1
242.	Pulse	kilo	.02

GROUP 3.—*Garden produce and fruits.*

243.	Garden produce	kilo	.02
244.	Fruits	do	.04

expressly specified by name under some heading of the tariff, and which by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

Second. The importer of detached parts of machinery may, should he deem it convenient, request, when making the clearance, that the duty be levied on the component material instead of paying the duty stipulated for machines.

Third. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff, must pay duty accordingly, though they be destined for machinery.

Fourth. Tools, instruments, and utensils employed in the arts and industries can not be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

[1] To ascertain whether products presented for clearance are flour or groats, a sample thereof shall be placed in seive No. 80 (silk tissue with 80 openings to a French square inch). If the product passes through this seive, it shall be considered as flour; if not, as groats.

63 GROUP 4.—*Colonial products.*

		Pesos.
245A. Sugar, raw	kilo	0.02
B. Sugar, refined	do	.10
246. Cocoa, of all kinds and origin	do	.12
247. Coffee, of all kinds and origin	do	.10
248. Cinnamon, of all kinds and origin	do	.12
249. Cloves	do	.14
250. Pepper	do	.07
251. Tea, of all kinds and origin	do	.20

GROUP 5.—*Oils and beverages.*

252. Olive oil	kilo	.12
253. Common brandy of vinic alcohol	liter	.09
254A. Brandy flavored with aniseed, composed brandies, and liqueurs of vinic alcohol	liter	.20
B. Common brandy, flavored with aniseed, composed brandies, and liqueurs, not exclusively made of vinic alcohol, i. e., those known as industrial	liter	.36
255. Beer and cider in wood, 5.50 per hectoliter; in bottles, 7.75 per hectoliter.		
256. Wines, sparkling	liter	.25
257. Wines, other	do	.12

GROUP 6.—*Seeds and forage.*

258. Seeds not mentioned, and carob beans	100 kilos	.32
259. Forage and bran	do	.10

GROUP 7.—*Various.*

260. Alimentary preserves, pork-butchers' produce, mustard, and sauces	kilo	.20
261. Chocolate	do	.20
262. Sweetmeats	do	.20
263. Egg	hundred	.25
264. Pastes for soups, alimentary feculæ, bread, and unsweetened biscuit	kilo	.04
265. Cheese	do	.15
266. Honey and molasses [1]	do	.01

CLASS XIII.—VARIOUS.

267. Ornaments of every kind, not mentioned in the following numbers, other than those of gold or silver	kilo	3
268. Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl and paste, in the rough or cut, even in strips or sheets	kilo	.01
269. Amber, jet, tortoise shell, coral, ivory, mother-of-pearl, and aventurine, manufactured in ornaments of all kinds	kilo	5
270. Horn, whalebone, meerschaum, bone, and paste in imitation of the substances last above specified, manufactured	kilo	.50
271. Walking sticks, and sticks for umbrellas and parasols [2]	hundred	5
272. Buttons of all sorts, except those of gold or silver	kilo	1

[1] Honey and treacle, which is the viscous residue of crystallized sugar, of a reddish-brown color more or less intense, and of a sweet but somewhat bitter taste, will also be appraised by this article. It weighs from 1,374 to 1,427 grams per liter, and at 15° C. registers from 40 to 44° Baumé.

[2] Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

64			Pesos.
273.	Cartridges, without projectiles or bullets, for firearms, the importation of which is permitted	kilo	.11
274.	Cartridges, with projectiles or bullets, for the same firearms	do	.15
275.	Percussion caps for firearms	do	.12
276.	Cases of fine woods, leather, and those lined with silk, and other of similar kind, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids, or comestibles	kilo	1.50
277.	The same of common woods, cardboard, wicker, and other of similar kind, with or without fittings for the aforesaid purposes	kilo	.60
278.	India rubber and gutta-percha, unmanufactured	100 kilos	.60
279.	India rubber, in sheets and tubes	kilo	.15
280.	India rubber, in threads	do	.10
281.	India rubber, manufactured in any shape or into any kind of article	kilo	.44
282.	Oilcloths and tarpaulin, for floors and packing purposes	do	.07
283.	Oilcloths and tarpaulin, of other classes	do	.16
284.	Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver	kilo	.22
285.	Wicks for lamps and candles	do	.12
286.	Silk umbrellas and parasols	each	.60
287.	Umbrellas and parasols covered with other stuffs	do	.28
288.	Trimmings of silk [1]	kilo	2.80
289.	Trimmings of wool [2]	do	1.40
290.	Trimmings of all other kinds	do	.80
291.	Oil paintings [3]	each	.20
292.	Straw hats and bonnets	do	.32
293.	Other sorts of hats and bonnets, trimmed and finished [3]	do	.40
294.	Hats, not trimmed, and bonnets	do	.20
295.	Hats and bonnets, of all kinds and of any material, with milliners' work	each	1.50
296.	Elastic tissues with admixture of other materials [4]	kilo	.80

EXPORT DUES.

On the products of the Philippine Islands when exported therefrom there shall be levied and collected an export tax as follows:

			Pesos.
297.	Abaca, raw or wrought hemp	100 kilos gross	0.75
298.	Indigo	do	.50
299.	Indigo employed for dyeing ("tintarrón")	do	.05
300.	Rice	do	2
301.	Sugar	do	.10
302.	Cocoanuts, fresh and dried (copra)	do	.10
303.	Tobacco, manufactured, of all kinds and of whatever origin	do	3
304.	Tobacco, raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzón Islands)	100 kilos gross	3
305.	Tobacco, raw, grown in the Visayas and Mindanao islands	do	2
306.	Tobacco, raw, grown in other provinces of the archipelago	do	1.50

[1] Trimmings which contain more than 40 per cent of silk of their total weight shall pay duty as silk trimmings.

[2] Trimmings which contain more than 40 per cent of wool, or of wool and silk, of their total weight shall pay as woolen trimmings.

[3] Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.

[4] All tissues covered on one or both sides with india rubber, also those with interior linings of this material, are comprised in this number.

65 TARIFF CIRCULAR, No. 43.

WAR DEPARTMENT,
Washington, March 30, 1899.

By direction of the President, the "Articles free of duty," page 21 of the "Customs Tariff and Regulations for Ports in the Philippine Islands," is hereby amended by the addition thereto of the following paragraph:

320½. Articles of the growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.

This order will be duly proclaimed and enforced in the Philippine Islands.

G. D. MEIKLEJOHN,
Acting Secretary of War.

66 307. When necessary to prove the place of production of raw tobacco, the customs officers shall require the delivery of certificates of origin.

EXCISE AND OTHER INLAND CHARGES.

		Pesos.
308. On distilled spirits, in casks	per liter	0.20
309. On distilled spirits, in bottles or flasks	do	.30
310. On beer, of all kinds	do	.10
311. On cigars and cigarettes, stamp tax on all which shall be manufactured and sold or removed for consumption and sale	per M	1.00

ARTICLES FREE OF DUTY.

The following articles shall pay no duty on their importation into the Philippine Islands:

312. Mineral waters.

313. Trees, shoots, and plants, also moss, in a natural or fresh state.

314. Lime (oxide of calcium).

315. Copper, gold and silver ores.

316. Samples of felt, painted paper, and tissues, when they comply with the following conditions:

When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passsed through the press.

Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.

In order to avoid abuses the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.

317. Samples of trimmings in small pieces, of no commercial value or possible application.

318. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scrap.

319. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.

320. Gympsum (sulphate of lime).

ARTICLES FREE OF DUTY, SUBJECT TO THE FOLLOWING CONDITIONS.

321. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the administration, that the effects are destined for private use.

67 Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.[1]

Specimens and collections of mineralogy, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artstic corporations, on proof of their destination.

If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

ARTICLES FREE OF DUTY, SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

322. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients and when they are to be exported.

323. Carriages, trained animals, portable theatres, panoramas, wax figures and other similar objects for public entertainments, imported temporarily.

324. Furniture of persons coming to settle in the Philippine Islands, which has been in use by them.

325. Foreign articles destined to exhibitions held in the Philippine Islands.

326. Submarine telegraph cables.

327. Pumps intended for the salvage of vessels.

328. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

329. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the

[1] Reproductions shall be classified as artistic works when only one copy of each original is imported and when intended for any of the above-mentioned official corporations, on condition that these reproductions are cast in gypsum or bronze. Copies imported by merchants or private persons shall not enjoy this exemption, as the free entry is only granted on proof that the copies are intended for public establishments.

68 tissue and combine the same conditions of helping to form patterns or add to the body of the stuff.

330. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the numbers of group 3 of class 5 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

Tissues composed of two materials shall be taxed as follows:

a. Tissues composed of vegetable fibers and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

b. Tissues the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibers or of wool or of hair when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but do not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to numbers 174 to 176 of the tariff; if they exceed 10 per cent they shall be taxed according to numbers 169 to 173, according to the class and nature of the tissue.

c. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall be observed when the weft is entirely composed of silk and the warp of mixed materials.

Tissues composed of threads of three different materials shall pay as follows:

Warp or weft.	Weft or warp.	Will be considered as—
Cotton threads	Flax or hemp threads and those of other vegetable fibers.	Tissues of flax or hemp.
Threads of vegetable fibers	Threads of vegetable fibers and those of wool or ha r.	Tissues of vegetable fibers mixed with wool.
Do	Threads of vegetable fibers and silk.	Tissues of vegetable fibers mixed with silk.
Do	Threads of wool and silk	Do.
Threads of wool or hair	Threads of two or more vegetable fibers.	Tissues of vegetable fibers mixed with wool.
Do	Threads of vegetable fibers, wool, or hair.	Tissues of wool.
Do	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Threads of silk	Threads of different vegetable fibers.	Tissues of vegetable fibers mixed with silk.

69 Warp or weft.	Weft or warp.	Will be considered as—
Threads of silk	Threads of vegetable fibers and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton, flax, or hemp.	Threads of flax, hemp, or other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibers, and wool or hair.	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Do	Threads of vegetable fibers, wool, and silk.	Do.
Threads of vegetable fibers, wool, and silk.	.....do	Tissues of silk.
Threads of cotton and floss silk..	Threads of wool and floss silk....	Tissues of floss silk.
Threads of wool	Threads of wool, cotton, and silk.	Tissues of silk mixed with wool.

When the highest taxed thread, whether weft or warp, entering in tissues composed of three or more different materials does not exceed by 10 per cent the total weight of the tissue, such thread shall not be considered in the payment of duties, and the duty on tissues mixed with other materials shall be applied.

331. Tulles shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

332. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissue of which they are made.

Tissues embroidered by hand or machine, not in a loom, and those mixed with fine or imitation metals, whether embroidered or not, shall pay the duty corresponding to their class, with a surtax of 50 per cent.

333. Ready-made clothing, including body linen, whether completely finished or only stitched or seamed, and knitted tissues, festooned, shall pay on their total weight the duties fixed for the material of which they may be composed in their exterior part, with a surtax of 50 per cent.

334. Articles of clothing made of knitted tissues are exempt from the above-mentioned additional duty, and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been cut from the piece and have not passed through the hands of tailors or milliners. In the latter case they will be subject to the additional duty levied on ready-made clothing and linen articles.

335. Wreckage of foreign vessels lost on the coasts of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the formalities prescribed by the ordinances.

336. Floating docks, whatever their power, size, or construction, shall pay a duty of 6,250 pesos.

337. The duty on articles composed of two or more materials shall be levied according to the following rules:

a. In cases not provided for in the tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of this material.

70 *b.* Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron) shall be taxed according to the material predominating in weight.

c. When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

PACKAGES AND RECIPIENTS.

338. By exterior package is understood that which is vislble when the package is unopened. All the others contained therein are considered to be interior packages.

The following articles shall pay on the gross weight when they are contained in a single package:

Oils and greases; meat, fish, and intestines when imported in brine; scales and machinery; chemical products and drugs; also all other articles enumerated in Nos. 27, 29, 32, 37, 77, 86, 87, 183, 189, 192, 202, 210, and 212, tariff schedules.

339. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packets contained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

All other goods, including buttons and haberdashery, packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided always that they are not fancy boxes, etc., assessed separately.

340. Boxes and cases in general, paper wrappings or cardboard for shirt fronts, and paper used for wrapping up shawls of Chinese silk, the exterior covering as well as the paper placed between the folds, and the fine gold foil, shall be taxed separately under their proper class.

341. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art, and other similar objects, shall pay with the weight of the interior cases or boxes containing them, and in which they are generally retailed.

342. Vessels containing alkaloids and their salts, brandy, liqueurs, beer, cider, and wines shall be assessed separately, according to their respective materials.

343. The rollers, boards, and pieces of cardboard around which fabrics are wrapped, including wire gauze, oilcloth, trimmings, ribbons, etc., as well as the cardboard bobbins on which yarn is wound, shall be deducted from the dutiable weight of such articles.

344. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

345. Casks, barrels, and large metal receptacles shall pay duty ac-

71 cording to their class, except when they contain goods which pay on the gross weight.

346. Sacks, and packing cloth sewen in shape of sacks, serving as packages, shall pay 2 centimes of a peso each, except when they contain goods which pay on the gross weight.

347. When goods subject to duty on the gross weight and articles paying on the net weight are contained in one and the same exterior package the gross weight shall be proportionately reduced.

348. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

TABLE ALLOWANCE.

349. The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below:

	Per cent.
Steel, in cases	10
Cinnamon, in boxes	20
Cinnamon, in bags	8
Phosphorus, in tin boxes	30
Phosphorus, in tin boxes inclosed in wooden boxes	50
Garancine, in sacks	20
Yarns, in bales	3
Tin plate, in cases	10
Faïence, porcelain, and fine earthenware, in cases or casks	30
Faïence, porcelain, and fine earthenware, in crates	16
Glass and crystal, hollow or flat, silvered or not, in cases or casks	40
Glass and crystal, in crates; and common thin window glass, in a single box	20

350. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to, or larger than, the boards themselves.

351. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

Special tare allowance.

	Per cent.
Cotton and flax thread on wooden spools: For the spools only	30
Silk and floss-silk thread on wooden spools: For the spools only	45
Trimmings, etc.: For the interiors of wood, paste, or similar materials, except those of textile materials (of the net and exclusive weight of the articles)	10
Perfumery, in flasks, pots, and small boxes, for retail sale: For all the interior packages and recipients	25

352. Soaps, essences for liqueurs, and perfumery not imported in the form above mentioned shall pay with interior packages and receptacles.

72 Whenever duties are assessed according to weight, a proper allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for; and duties shall be assessed upon the weight or quantity of the contents as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

REIMPORTATION OF NATIONAL PRODUCTS.

353. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported owing to their not having been sold at the place of destination shall be exempt from the payment of duty, provided always that they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer or, should such functionary not exist, of the local authority, attesting that the goods, produce, or effects of the country are reimported for the above-stated reason.

354. Abaca, raw, is exempt from the production of the aforesaid certificate. The following articles may likewise be imported free of duty:

355. Paintings which are works of art, and have been exported with a custom-house certificate, provided that on their return the number of that document is stated or its duplicate produced for comparison with the original.

356. Books, when, on their exportation, the number of the copies the title of the work, and the name of the editor have been stated in the export certificate.

357. Copper coins returned from foreign countries, if on examination it is seen that they have been coined legitimately.

358. Articles returned from foreign exhibitions.

359. Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited in the place of destination.

ARTICLES PROHIBITED.

360. Arms of war, projectiles, and their ammunition, except with special consent of the military authorities.

361. Paintings, figures, or any other objects offensive to morality.

MISCELLANEOUS PROVISIONS.

362. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

363. Articles purchased with the funds of the Government of the United States, for its use, and material of all kinds intended for works executed by the provisional administrations, and not by contract, shall be exempt from import duty.

73 364. The metrical system of weights and measures in use by the Spanish Government will be continued. The kilogram is equivalent to 2.2046 pounds.

365. The monetary unit of the Philippines is the gold peso, of the mint. Estimate of value, $1.034.

366. The current money heretofore in circulation in the Philippines shall be received for duties, taxes, and other exactions, in the manner and upon the same basis of valuation theretofore prevailing as that in use prior to the military and naval occupation.

367. The foregoing schedules and provisions, based upon the tariff and taxing laws heretofore in operation in the Philippine Islands, including such other taxes and exactions heretofore collected, as in the discretionary judgment of the commanding general shall be considered proper and necessary, shall be and remain in force until duly modified, suspended, or revoked.

APPENDIX.

FORM OF INVOICE.

_____, *189* .

Invoice of _____ *consigned*

to _____, *at* _____, *for sale on*

account of _____, *shipped by* _____,

per _____.

Marks and numbers.	Description.	Value.	Amount.	Consular corrections.

(Signature of owner or agent.) _____.

_____.

Indorsements.

CONSULAR CERTIFICATE.

I, the undersigned, _____, do hereby certify that, on this _____ day of _____, A. D. 189 . the invoice described in the indorsement hereof was produced to me by the signer of the annexed declaration.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the actual market value or wholesale price of the merchandise described in the said invoice in the principal markets of the country at the time of exportation is correct and true, excepting as noted by me upon said invoice or respecting which I shall make special communication to the proper authorities. I further certify _____

_____

Witness my hand and seal of office the day and year aforesaid.

Received _____, equal to $2.50, United States gold.

_____.

United States _____.

DECLARATION OF OWNER OR HIS DULY AUTHORIZED AGENT COVERING GOODS SHIPPED WITHOUT SALE.

I, the undersigned, do solemnly and truly declare that I am the _____ of the merchandise in the within invoice mentioned and described; that the said invoice is in all respects correct and true, and was made at _____, whence said merchandise is to be exported to the United States; that said invoice contains the actual market value of wholesale price of the said merchandise at the date hereof in the principal markets of _____; that said actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which

75 I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon and the actual quantity thereof, and that no different invoice of the merchandise mentioned in the said invoice has been or will be furnished to anyone. I further declare that it is intended to make entry of said merchandise at the port of _____, in the _____ I further declare _____

_____

_____

_____

_____

Dated at _____, this _____ day of _____, 189 .

_____,

_____.

Invoice No. ——. Issued in { TRIPLICATE. / QUADRUPLICATE.

_____

AT

_____

Date _____, 189 .

Consignor _____

_____

Consignee _____

_____

Name of vessel _____

Port of shipment _____

Port of arrival _____

Port of entry _____

Value _____

Contents _____

Custom-house indorsement.*

No. ———

Importer _____

Vessel _____

From _____

Arrived _____

KIND OF ENTRY.

_____

MARKS, QUANTITY, AND CONTENTS.

* Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom-house at the port of entry.

76

FORM OF ENTRY.

Import Entry, No. —

Office _____ *189* .

Entry of merchandise, imported on the ____ *day of* ____ *189* ____ *by* _____ *in the* _____ *from* _____ *to* _____ *and transported to this port, by the* _____. *Invoice No.* ____ *dated* _____ *18* ____.

Marks.	Nos.	Packages and contents.					

FORM OF PERMIT TO LAND AND DELIVER GOODS.

UNITED STATES PROVISIONAL CUSTOMS SERVICE,
Port of _____,
_____, *189* .

To the _____:

We certify that _____ has paid, or secured to be paid, the duties on merchandise contained in the following packages, in conformity to the entry thereof of this date; which merchandise was imported in the _____ master, from _____

Permission is accordingly hereby given to land and deliver the same, viz:

Marks.	No.	Description of merchandise.	

_____, _____,

_____. _____

77 FORM OF PERMIT TO LAND AND DELIVER FREE GOODS.

UNITED STATES PROVISIONAL CUSTOMS SERVICE,

Port of _____,

_____, *189* .

To the _____:

We certify that _____ has made due entry, according to law, of the following merchandise, imported in the _____ _____ master, from _____ which being exempt from duty by law, permission is hereby given to land and deliver the same, viz:

Marks.	Nos.	Description of merchandise.	

_____, _____,

_____. _____.

MASTER'S OATH ON ENTERING FOREIGN VESSEL.

I, _____, do solemnly, sincerely, and truly swear that the report and manifest subscribed in my name, and now delivered by me to the _____ of the port of _____, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the _____ at the time of her sailing from the port of _____, or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading signed for the same by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel; that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said _____ since her departure from the said port of _____, except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the _____ are all that I now have or have had that anyway relate to the cargo of said vessel. And I do further swear that the several articles specified in the said manifest as sea stores for the cabin and vessel are truly such, and were bona fide put on board the said _____ for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended by way of merchandise, or for sale, or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the _____ of the port of _____. And I do likewise swear that all matters whatsoever in the said report and manifest expressed are, to the best of my knowledge and belief, just and true.

* I further swear that no officer of the customs has applied for an inspec-

* This clause to be omitted if the vessel has been boarded by a _____ officer.

78 tion of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, into the post-office at or nearest this port every letter and every bag, parcel, or package of letters that were on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

I further swear that said vessel sailed from the said port of _____ on the _____ day of _____, 189 .

_____

Master.

Port of _____

Sworn before me this _____ day of _____, 189 .

_____

MASTER'S OATH ON ENTERING AMERICAN VESSEL.

I, _____, do solemnly, sincerely, and truly swear that the report and manifest subscribed in my name, and now delivered by me to the _____ of the port of _____, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the _____ at the time of sailing from the port of _____ or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading, signed for the same by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel; that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said _____ since her departure from the said port of _____, except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the collector are all that I now have or have had that anyway relate to the cargo of the said vessel, or to any transaction with United States consular officers respecting the crew or the cargo of said vessel or the vessel itself, and that the statement of services performed by consular officers contains only such services as were necessarily and actually performed at my request; and I further swear that in all cases where consular services were required and performed statements of such services were given me by such consular officers, except at the ports of _____

_____

_____

And I do further swear that the several articles specified in the said manifest as sea stores for the cabin and vessel are truly such, and were bona fide put on board the said _____ for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended by way of merchandise or for sale or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of _____. And I do likewise swear that all matters whatsoever in the said report and manifest expressed are, to the best of my knowledge and belief, just and true.

*I further swear that no officer of the customs has applied for an inspection of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered or caused to be delivered, into the post-office at or nearest this port, every letter and every bag, parcel, or pack-

*This clause to be omitted if the vessel has been boarded by a customs officer.

79 age of letters that were on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

And further, that all mails placed on board the said vessel at or before her last clearance from a port in the United States to a foreign port have been in good faith delivered at such foreign port in accordance with the requirements of law.

I further swear that the register of the said _____, herewith presented, contains the names of all persons who are now owners thereof except *

_____

_____

and that no foreign subject or citizen hath, to the best of my knowledge and belief, any share, by the way of trust, confidence, or otherwise, in the said vessel.

†

_____

I further swear that no part of the crew of the said vessel has been impressed or detained in the course of the last voyage by any foreign power.

I further swear that the said vessel sailed from the said port of _____ on the _____ day of _____, 189 .

_____,

Master.

Port of _____

Sworn before me this _____ day of _____, 189 .

_____,

_____.

* Here state changes, if any, that have occurred in the ownership.

† Or, if the vessel is owned by an incorporated company (R. S., 4313), say: "Exhibits the true and actual ownership of said vessel, pursuant to the acts of March 3, 1825, and June 11, 1858."

INDEX.

A.

	Paragraph.
Abaca, returned	354
Accounts, money, how to be kept	21
Alimentary substances	228–236
Amber	268, 269
Animal fats	209–212
Animals	194–197
Appraisement, merchandise	9
Art, works of	321

B.

Baggage of travelers	321
Beer	255
Excise tax	310
Benzine	31
Books	178
Returned	356
Bran	259
Brandy	253, 254
Bread	264
Buttons	272

C.

Cargo—	
Not entered within ten days to be stored at expense of goods	3
To be accounted for before clearance of vessel	3
Carriages	223–227
Cartridges	273–274
Cases, wood or leather	276–277
Casks as coverings	322
Charcoal	189
Charges, wharf, on merchandise	17
Cheese	265
Chemical products	95–114
Chocolate	261
Cider	255
Cigars and cigarettes, excise tax	311
Clocks	215–218
Clothing, ready-made	333, 334
Coal	28
When exempt from duty	19, 20
Coaches	223–227
Coastwise cargoes, duties on	13
Cocoa	246
Cocoanuts, export tax	302

81

	Paragraph.
Coffee	247
Coins, copper, returned	357
Coke	28
Colors	87-94
Copper and its alloys, and manufactures of	64-72, 244
Cork	190
Cottons, and manufactures of	124-139
Coverings, meaning of term	338-348
Cutlery	60-62
D.	
Docks, floating	336
Domestic goods returned	353
Drugs	80-86
Duties—	
By whom received	21
Coastwise cargoes	13
Current money received for	366
Merchandise for use of United States, free	19, 23
Not paid within ninety days, merchandise to be sold	14
Objections to rates to be filed before payment and delivery	10
To be paid before delivery of merchandise	12
Duty—	
Articles for use of United States	363
Exemptions from, rules for	362
Rates, modification of	367
Dyes	87-94
Dyewoods and tannery bark	82
E.	
Earthenware	37-40
Eggs	203
Entry, merchandise	8
Examination, merchandise	9
Exemptions—	
Duties for harbor improvements	20
From duty, rules for	362
Exhibitions—	
Foreign articles for	325
Foreign, articles returned from	358, 359
Export dues on products of Philippine Islands	297-305
F.	
Feathers	208
Firearms	63
Fish	234-236
Flour	241
Forfeiture, merchandise fraudulently invoiced to be forfeited	11
Free entry, supplies for use of the Army and Navy of the United States	23
Fruits	243, 244
Furniture	186-188
G.	
Glass and glassware	33-36
Grain	237-242

82		Paragraph.
	Gunpowder	121
Gypsum, free		320

H.

Harbor and improvement charges on imports	20
Hemp—	
And manufactures of	140–154
Export tax	297
Raw	140–142
Yarns of	143–146
Hides	198–207
Honey	266
Hosiery	162

I.

Immigrants, effects of	324
Importations prohibited	360–361
India rubber, and manufactures of	278–281
Indigo, export tax	298, 299
Invoice, to be in currency of country of export	8
Iron, and manufactures of	43–56

J.

Jewelry	41, 42
Old, free	318, 319
Other than	267

K.

Kilogram, weight of	364

L.

Leather, and manufactures of	198–207
Light dues—	
Vessels	5
Vessels, exemption of	6
Lime, free	314

M.

Machinery	219–222
Manifest—	
Cargoes of vessels to be filed before clearance	4
To be certified by consul at port of export	2
Marble, and manufactures of	24–27
Measures and weights	364
Meat, all kinds	228–236
Merchandise—	
Change of destination	16
Duties not paid in ninety days, to be sold	14
Entry of	8
Entry of, to be signed by importer	8
Examination of	9
For use of United States, exempt from duty	19
Fraudulently invoiced, to be forfeited	11
No delivery of, until payment of duties	12

83 Merchandise—Continued.	Paragraph.
Not manifested, additional duties on	1
Of two or more materials	337
Wharf charges	18
Metals, and manufactures of	41–63
Metrical system, weights of	364
Mineral waters, free	312
Molasses	206
Monetary unit, value of	365
Musical instruments	213, 214
N.	
Naptha	30
O.	
Oilcloths	282, 283
Oil, olive	232
Oils—	
Other than vegetable	81
Cocoanut and palm, and other heavy oils	80
Ores	32
Gold, silver, and copper, free	313
P.	
Paintings—	
Oil	291
Returned	355
Paper, and manufactures of	177, 179, 180
Paraffin, and manufactures of	118, 119
Percussion caps	275
Perfumery, and essences of	120
Petroleum	30, 31
Porcelain	37–40
Port charges, vessels	5
Pottery	37–40
Public—	
Entertainments, articles for	323
Offices and other buildings	22
R.	
Records, how to be kept	21
Refund, duties, not made after delivery of goods	10
Rice, export tax	300
S.	
Samples free	316, 317
Sauces	260
Seeds	258
Rape, flax, including copra	84
Seized goods, sale of	15
Shawls with fringes	332
Silk, raw, spun, and manufactures of	168–176
Soap	117
Specimens for public institutions	321
Spices, all kinds	248–250

		Paragraph.
84	Spirits, distilled, excise tax	308, 309
	Starch	115
	Steel, and manufactures of	43–56
	Stone, and manufactures of	27
	Sugar	245
	Export tax	301
	Sweetmeats	202
	T.	
	Tar, bitumen, etc	29
	Tare, allowance for	349–352
	Tea	251
	Telegraph cables, submarine	326
	Tin, and manufactures of	73–79
	Tin plates, and manufactures of	57, 58
	Tobacco	122, 123
	Export tax	303–307
	Tonnage, vessels	7
	Tortoise shell	268, 269
	Toys	284
	Trees and plants free	313
	Tulles, duty on	331
	U.	
	Umbrellas	286, 287
	Unclaimed goods, sale of	14
	United States, articles imported for	363
	V.	
	Varnishes	87–94
	Vessel, manifest of outward cargo to be filed before clearance	4
	Vessels—	
	Arrival of and discharge of cargo	1
	Change of destination, in Philippine ports	16
	Entry and manifests of cargo to be filed within 24 hours after arrival	2
	Foreign wreckage	335
	Light dues	5
	Light dues, exemption of	6
	Machinery for	328
	No clearance of, to any port in the Philippines not in possession of the United States	4
	Port charges on	5
	Pumps for salvage of	327
	Tonnage of	7
	W.	
	Wagons	223–227
	Walking canes	271
	Watches	215–218
	Wearing apparel	321
	Weights and measures	364
	Whalebone	268–270
	Wharf charges on merchandise	17
	Wheat	239, 240
	Wines	256, 257

		Paragraph.
85	Wood, and manufactures of	181–198
	Wool and other hair, manufactures of	155–167

Y.

Yarns—	
Cotton	125–132
Of two or more materials	329, 330
Of wool and other hair	155–167

Z.

Zinc, and manufactures of	74–79

86 TARIFF CIRCULAR, No. 7. } WAR DEPARTMENT, *Washington, September 8, 1898.*

Where duty has been paid upon merchandize entered at any port in the Philippine Islands in the possession and under the control of the military forces of the United States, and the importer desires to transport said merchandise or any part thereof to any other port or place in the Philippine Islands in the possession and under the control of the military forces of the United States, such merchandise shall be admitted at such port or place without further entry upon identification of the merchandise and presentation of a certificate of the proper officer of the United States showing the payment of the duties thereon at the port of entry.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

TARIFF CIRCULAR, No. 26. } WAR DEPARTMENT, *Washington, December 10, 1898.*

By direction of the President, it is hereby ordered that the existing tariff and regulations governing importations into Cuba, Porto Rico, and the Philippine Islands be, and they are hereby, modified so far as to allow the free entry of packages and articles clearly intended as Christmas presents for the officers and enlisted men of the United States Army and Navy now serving in Cuba, Porto Rico, and the Philippine Islands, and for other employees of this Government in those islands.

Custom officers will take due care that no abuse of this privilege is allowed, and that a reasonable limit shall be placed upon the quantity and value of articles sent to any one address.

All such goods will be transmitted to the proper commanding officers for distribution and delivery.

This order will take effect immediately and will cease to operate after the 7th day of January, 1899, as to Cuba and Porto Rico, and after the 7th day of February, 1899, as to the Philippine Islands.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

87 TARIFF CIRCULAR, No. 50. WAR DEPARTMENT, *Washington, April 14, 1899.*

By direction of the President, the amended Customs Tariffs and Regulations for Porto in Cuba, Porto Rico, and the Philippine Islands are hereby amended by the addition thereto of the following paragraph:

Export duties paid in Cuba, Porto Rico, or the Philippine Islands will be refunded on the return of the merchandise to those islands without having been advanced in value or changed in condition by any process of manufacture while abroad.

This order will be duly proclaimed and enforced in Cuba, Porto Rico, and the Philippine Islands.

G. D. MEIKLEJOHN,
Acting Secretary of War.

TARIFF CIRCULAR, No. 65. WAR DEPARTMENT, *Washington, May 5, 1899.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *May 3, 1899.*

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States, I hereby order and direct that during the occupancy by the military authorities of the United States of the islands of the Philippine Archipelago and the island of Guam, said islands shall constitute a collection district for customs purposes. Manila shall be the chief port of entry. An officer of the Army shall be assigned to such port, who shall be the collector of customs of the islands and of the chief port, and shall have general jurisdiction over the collection of customs in the islands.

The ports of Iloilo, in the island of Panay, Cebu in the island of Cebu, and San Luis d'Apra in the island of Guam, are hereby declared to be subports of entry with such other subports as may be opened from time to time by order of the Secretary of War, and an officer of the Army shall be assigned to each of the subports as collector of customs, who shall have general jurisdiction of the collection of customs at such subport. He shall make weekly reports to the collector of customs of the islands at the chief port of all collections and transactions over which he has jurisdiction, at the subport, with copies of all entries of merchandise duly certified.

The Secretary of War shall appoint such civilian deputy collectors, inspectors, and other employees as may be found necesary.

The collectors of subports shall deposit all moneys collected by them with the collector of the islands, and a receipt from the collector of the islands shall be taken in duplicate for all such deposits. All moneys collected at the chief port by the collector of customs for the islands, or transmitted to him by collectors at subports, shall be deposited with the treasurer of the islands.

All questions arising in the administration of customs in the islands shall be referred to the collector of the islands for his decision, from which there shall be no appeal except in such cases as may be referred by the collector of the islands to the Secretary of War.

WILLIAM MCKINLEY.

This order will be duly proclaimed and enforced in the islands of the Philippine Archipelago and the island of Guam.

G. D. MEIKLEJOHN,
Acting Secretary of War.

88 TARIFF CIRCULAR, No. 68. WAR DEPARTMENT, *Washington, May 22, 1899.*

By direction of the President, the Amended Customs Tariffs and Regulations for Ports in Cuba, Porto Rico, and the Philippine Islands are hereby amended by the addition thereto of the following paragraph:

No merchandise shall be brought, under penalty of forfeiture thereof, into Cuba, Porto Rico, or the Philippine Islands, from the United States or any foreign country in any vessel measuring less than thirty tons gross, in capacity.

This order will be duly proclaimed and enforced in Cuba, Porto Rico, and the Philippine Islands.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

TARIFF CIRCULAR, No. 81. WAR DEPARTMENT, *Washington, July 8, 1899.*

The following Executive order and the rules for its enforcement are published for the information and guidance of all concerned. The "Customs Tariff and Regulations for the Philippine Islands" are hereby amended accordingly:

EXECUTIVE MANSION,
Washington, D. C., July 3, 1899.

1. Officers of the customs in the Philippine Islands, ceded to the United States by Spain, may issue a certificate of protection entitling the vessel to which it is issued to the protection and flag of the United States on the high seas and in all ports, if the vessel is owned by—

(*a*) A citizen of the United States residing in the Philippine Islands;

(*b*) A native inhabitant of the Philippine Islands, upon taking the oath of allegiance to the United States;

(*c*) A resident of the Philippine Islands before April 11, 1899, hitherto a subject of Spain, upon abjuring his allegiance to the Crown of Spain and taking the oath of allegiance to the United States.

2. The master and the watch officers of a vessel to which a certificate of protection is issued shall be citizens of the United States or shall take the oath of allegiance to the United States, provided that the general commanding the forces of the United States in the Philippines may in his discretion in special cases waive this requirement in whole or in part.

3. Such certificate of protection shall entitle the vessel to the same privileges and subject it to the same disabilities as are prescribed in Article XX of the Consular Regulations of 1896 for American or foreign built vessels transferred abroad to citizens of the United States.

4. The form and manner of the issue of certificates of protection provided for in this order shall be prescribed by the Secretary of War.

WILLIAM MCKINLEY.

REGULATIONS.

1. Officers of the customs in the Philippine Islands who shall be designated for the purpose by the general commanding the forces of the United States in the archipelago may issue certificates of protection to vessels which are not documented by law as vessels of the

89 United States, but are by the law of nations entitled to the protection and flag of the United States.

2. Vessels to which these certificates may be issued are of three classes:

(*a*) A vessel owned by a citizen of the United States residing in the Philippines.

(*b*) A vessel owned by a native inhabitant of the Philippines who shall have taken the oath of allegiance to the United States before applying for such certificate.

(*c*) A vessel owned by a Spaniard resident of the Philippines before April 11, 1899, who shall have abjured his allegiance to the Crown of Spain and shall have taken the oath of allegiance to the United States before applying for such certificate.

3. It has been the practice of Congress in the case of accretions of territory to the United States to provide for the registration as vessels of the United States of vessels owned on the date of the ratification of the treaty by which the territory has been acquired, by subjects, citizens, or residents of the territory acquired, and in the case of the Louisiana purchase, owned by citizens of the United States in the territory at that time. Officers of the customs, accordingly, will carefully distinguish on their books the following classes of vessels in the Philippines entitled to the protection and flag of the United States:

(1) Vessels owned on or before April 11, 1899, by American citizens.

(2) Vessels owned on or before April 11, 1899, by native inhabitants.

(3) Vessels owned on or before April 11, 1899, by Spanish subjects, natives of the Peninsula, resident in the Philippines before that date.

(4) Vessels acquired since April 11, 1899, by American citizens.

(5) Vessels acquired since April 11, 1899, by native inhabitants.

(6) Vessels acquired since April 11, 1899, by Spanish subjects, natives of the Peninsula, resident in the Philippines before that date.

CLASS (a).

4. Vessels of Class (a) will have been acquired by purchase by American citizens.

In such cases before issuing a certificate the officer of the customs shall require satisfactory proof that the applicant is a citizen of the United States. He shall also require the applicant to make oath of his citizenship and of the manner in which it was acquired.

He shall require the applicant to produce the bill of sale, with a copy of the same.

He shall satisfy himself that the sale is made in good faith, and if he is satisfied that the sale is fictitious or is for the purpose of securing the protection and use of the flag of the United States for a vessel owned by one who is not a citizen or does not intend to remain in allegiance to the United States, he shall refuse to grant the certificate.

90 If satisfied of the citizenship of the applicant and of the bona fides of the sale, he shall file the oath of citizenship and the copy of the bill of sale. He shall make record of the original bill of sale in his office, authenticate its execution, and deliver to the purchaser a certificate to that effect, certifying also that the owner is a citizen of the United States. (See form.)

CLASS (b).

5. Vessels of class (b) will be such as were owned by native inhabitants of the Philippines before the islands were ceded to the United States on April 11, 1899, or such as may have been or may be acquired by purchase since that date by such inhabitants.

In both such cases before issuing a certificate the officer of the customs shall require satisfactory proof that the aplicant was a native inhabitant of the Philippines on April 11, 1899, and shall require him to take oath of allegiance to the United States in the presence of witnesses, native inhabitants of the islands.

In the case of a vessel owned by a native inhabitant before April 11, 1899, the officer of the customs shall require the applicant to surrender his former Spanish register or other marine document, if any, with a copy of the same. He shall file the copy, and, if desired, may return to the owner the original, indorser with the statement of the owner's transfer of allegiance.

In the case of a vessel purchased since April 11, 1899, by a native inhabitant, he shall require the applicant to produce the bill of sale, with a copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship of the applicant. (See form.)

CLASS (c).

6. Vessels of Class (c) will be such as were owned by Spanish subjects, natives of the Peninsula, residents of the Philippine Islands before April 11, 1899, who may desire within one year from that date to take the oath of allegiance to the United States, or such as may have been or may be acquired by purchase since that date by such Spanish subjects.

In both such cases before issuing a certificate the officer of the customs shall require satisfactory proof that the applicant was a Spanish subject, native of the Peninsula, and resident of the Philippines before April 11, 1899, and shall require him to take the oath of allegiance to the United States in the presence of witnesses.

In the case of a vessel owned by a Spanish, subject before April 11, 1899, native of the Peninsula, the officer of the customs shall proceed as in the case of a vessel owned by a native inhabitant before April 11, 1899.

In case of vessel purchased since April 11, 1899, by a Spanish subject, he shall require the applicant to produce the bill of sale, with a

91 copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship, of the applicant. (See form).

7. Before issuing the certificate the officer of the customs shall require the gross and net tonnage of the vessel to be ascertained and shall insert the same in the description of the vessel in the certificate. The system of measuring gross and net tonnage in the United States is in most respects similar to that employed by other maritime nations. Officers of the customs may accordingly ascertain usually the particulars required from the foreign registers or other marine documents under which vessels have hitherto been navigating. The General commanding the forces of the United States in the Philippines may on the application of a proper officer of the customs waive this requirement in special cases, especially in the case of small vessels.

8. Before issuing the certificate the officer of the customs shall require the master and the watch officers of the vessel to take the oath of allegiance to the United States.

Evidence that the master or any of the watch officers is a citizen of the United States will be accepted in lieu of such oath on the part of said master or watch officer.

The General commanding the forces of the United States in the Philippines may, in his discretion, in special cases waive this requirement in whole or in part when the public interest shall not be endangered thereby.

Officers of the customs shall, wherever practicable, afford opportunities for the crew of a vessel to which a certificate has been issued to take the oath of allegiance to the United States.

9. Officers of the customs empowered by these regulations to issue certificates are instructed to prepare lists of vessels which have been certified to previously as sold to American citizens in the Philippines since July 1, 1898, and to communicate the substance of these regulations to such American owners. Such owners may be invited to comply with the provisions of these regulations, in order to secure uniformity in the system of record, protection, and use of the American flag for vessels in the Philippines. Where such owners decline to comply, officers of the customs will note the reasons assigned and report the facts, through the usual official channels, to the War Department.

10. The General commanding the forces of the United States in the Philippines is authorized at any time, for sufficient cause, to cancel any certificate issued under these regulations, or any certificate of American ownership heretofore issued by a consul of the United States in the Philippines, and the vessel for which such certificate was issued shall thereupon no longer be entitled to the protection and flag of the United States. He shall report his action in each such case to the War Department.

92 11. The officer of the customs shall not issue a certificate until he is satisfied by inspection that the vessel is engaged in legitimate trade; and any officer of the customs may at any time direct any examination of the owner, master, crew, passengers, cargo, or vessel which may be necessary to satisfy himself that the vessel is in legitimate trade and is entitled to the certificate.

12. The officer of the customs to whom the master of a vessel under the certificate herein provided may apply for a clearance to a foreign port shall advise the master of his duty to report to the consul of the United States at that port, if there be one.

13. Should any vessel to which a certificate is issued desire clearance for the United States, the proper officers of the customs shall advise the owner or master of the provisions of sections 2497, 4219, and 4225 of the Revised Statutes of the United States.

14. Each certificate of protection shall be signed by the general commanding the forces of the United States in the Philippines. It shall also be signed by the officer of the customs issuing it. A copy of such certificate shall be transmitted as soon as practicable by the officer of customs issuing it to the general commanding the forces of the United States in the Philippines, to be filed at headquarters.

As soon as practicable after the close of each month the general commanding the forces of the United States in the Philippines shall transmit to the War Department an abstract of all certificates issued during the preceding month. Such abstract shall recite the following particulars:

(1) Name of vessel.
(2) Rig of vessel, whether steam or sail.
(3) Gross tonnage.
(4) Net tonnage.
(5) Where built.
(6) Year when built.
(7) Name of owner.
(8) Residence of owner.
(9) Description of owner, whether American citizen, native inhabitant, or Spanish subject, native of the Peninsula, and resident of the Philippines on April 11, 1899.
(10) Date of issue of certificate.
(11) Owner of vessel on April 11, 1899, or note that the ownership is unchanged, if the owner on that date is the same as the owner to whom the certificate is granted.
(12) If the ownership has changed, statement whether the owner on April 11, 1899, was an American citizen, or a native inhabitant, or a Spanish subject, native of the Peninsula, and resident of the Philippines on that date.
(13) Name of former owner in case of vessel acquired by purchase.
(14) Residence of former owner.
(15) Nationality of vessel before issue of certificate.

93 FORM.

Certificate No. ------
Port of ------, Philippine Islands.

THE UNITED STATES OF AMERICA.

PHILIPPINE ISLANDS.

SPAIN CEDES TO THE UNITED STATES THE ARCHIPELAGO KNOWN AS THE PHILIPPINE ISLANDS.

Certificate of protection.

In pursuance of Executive order, approved July 3, 1899, by the President of the United States.

------ ------, residing at ------ ------, Philippine Islands, ceded to the
[Name of owner.] [Place of residence.]
United States by Spain on April 11, 1899, having sworn {allegiance to the United / that he is a citizen of the} States / United States} and having sworn that he is the owner of the vessel called the ------ ------, and that said vessel was built in the year 18--, at ----- ----,
[Name of vessel.] [Place of build.]
and that said vessel is a ----- ----- of ----- gross tons and ----- net tons,
[Rig of vessel.]
and that said vessel has ---- decks and ---- masts, and that her length is -----, her breadth -----, and her depth ----, and that said vessel is engaged in legitimate trade.

Therefore, said vessel is by this certificate entitled to the protection and flag of the United States.

Given under my hand at the port of ----- -----, Philippine Islands, this ------ day of ------ ------, in the year one thousand ------ hundred and ------.

[SEAL.]

------ ------, U. S. A.
[Officer of the customs.]

U. S. A.,
General Commanding the Forces of the United States in the Philippine Islands.

94 [Reverse.]

Certificado No------

Puerto de ------, Islas Filipinas.

ESTADOS UNIDOS DE AMERICA,

ISLAS FILIPINAS.

España cede á los Estados Unidos el Archipiélago denominado

ISLAS FILIPINAS.

Certificado de protección.

En cumplimiento de la órden ejecutiva, aprobada el 3 de julio de 1899, por el Presidente de los Estados Unidos.

----- -----, residente en ----- -----, Islas Filipinas, cedidas á los Estados
[Nombre del propietario.] [Lugar de residencia.]

Unidos por España el 11 de abril de 1899, habiendo jurado {lealtad á los Estados / ser ciudadano de los Estados Unidos} y habiendo jurado ser propietario del buque nombrado------
[Nombre del buque.]

y que dicho buque fué construído en año 18--, en---- -----, y que dicho buque
[Lugar de su cons.]

es un ------- -------, de ------- toneladas brutas y ------- toneladas
[Aparejo del buque.]

y que dicho buque fué construído en año 18--, en---- -----, y que dicho buque tiene ------- de eslora, ------- de manga, y ------- de puntal, y que dicho buque se ocupa en legítimo comercio.

Por tanto, dicho buque, por el presente certificado, tiene derecho á la protección y al uso de la bandera de los Estados Unidos.

En testimonio de lo cual expido el presente certificado en el puerto de -----, Islas Filipinas, el día ----- ----- de ----- del año mil ----- -----
[SELLO.]

------ ------, *Ejército de los E. U.*
[Empleado de aduanas.]

Certificate of ownership.

I, ------ ------, officer of the customs for the port of ------ ------, Philippine Islands, designated for the purpose by the general commanding the forces of the United States in the Philippines, do hereby certify that the within bill of sale bearing date the ----- day of -----, 1-----, of the ------ vessel called
[Rig.]

the -----, -----gross tons, ----net tons, sold and transferred by ------ ------ to.....who, {has sworn allegiance to the United States / is a citizen of the United States} has been proved satisfactorily to me to have been duly executed, and I further certify that ------ ------, herein mentioned as the purchaser of said

vessel, {is a citizen of the United States, / is a native inhabitant of the Philippine Islands, and has taken the oath of allegiance to the United States. / on April 11, 1899, was a Spanish subject, native of the Peninsula, resident of the Philippines, and has taken the oath of allegiance to the United States.}

------ ------, U. S. A.
[Officer of the customs.]

Date ------ ------

E. de los E. U.
General en Jefe de las Fuerzas de los Estados Unidos en la Islas Filipinas.

95 [Reverse.]

Certificado de propiedad.

El que suscribe _____ empleado de Aduanas del puerto de _____, Islas Filipinas, nombrado para el caso por el General en Jefe de las fuerzas de los Estados Unidos en las Islas Filipinas, por la presente certifico, que la adjunta cuenta de venta, fechada el _____ de _____ de 1_____, del buque (aparejo) _____ nombrado _____ de _____ toneladas brutas, y _____ toneladas netas, vendido y traspasado por _____, á _____ quien {ha jurado lealtad á los Estados Unidos / es ciudadano de los Estados Unidos} ha justificado satisfactoriamente ante mí que ha sido debidamente extendida, y certifico además que _____ _____, á quien se cita aquí como comprador de dicho buque {es ciudadano de los Estados Unidos. / es natural y residente de las Islas Filipinas y ha jurado lealtad á los Estados Unidos. / con fecha 11 de Abril de 1899, era súbdito español, natural de la Península residente en las Filipinas y ha jurado lealtad á los Estados Unidos.

_____, E. de los E. U.
[Empleado de Aduanas.]

Fecha _____

This order will be duly proclaimed and enforced in the Philippine Islands.

R. A. ALGER,
Secretary of War.

TARIFF CIRCULAR. No. 104.

WAR DEPARTMENT,
Washington, November 6, 1899.

By direction of the President, it is hereby ordered that the existing tariff and regulations governing importations into Cuba, Porto Rico, and the Philippine Islands be, and they are hereby, modified so far as to allow the free entry of packages and articles clearly intended as Christmas presents for the officers and enlisted men of the United States Army and Navy now serving in Cuba, Porto Rico, and the Philippine Islands, and for other employees of this Government in those islands.

Custom officers will take due care that no abuse of this privilege is allowed and that a reasonable limit shall be placed upon the quantity and value of articles sent to any one address.

All such goods will be transmitted to the proper commanding officers for distribution and delivery.

This order will take effect immediately and will cease to operate after the 7th day of January, 1900, as to Cuba and Porto Rico, and after the 7th day of February, 1900, as to the Philippine Islands.

ELIHU ROOT,
Secretary of War.

96 VIII.—*Judgment of the court entered January 23, 1907.*

CONRAD HEINSZEN, ETC.,
vs.
THE UNITED STATES. } No. 22914.

At a Court of Claims held in the city of Washington on the 23rd day of January, 1907, judgment was ordered to be entered as follows:

The court on due consideration of the premises find for the claimants, and do order, adjudge, and decree that the claimants, Conrad Heinszen and Gustave Brockman, trading as partners under the firm name of C. Heinszen and Company, do have and recover of and from the United States the sum of sixteen thousand eight hundred and twenty-seven dollars and thirty-one cents ($16,827.31).

BY THE COURT.

97 IX.—*Application for, and allowance of, appeal.*

CONRAD HEINSZEN AND GUSTAV BROCKMAN, trading as partners under the firm name of C. Heinszen & Co.,
vs.
THE UNITED STATES. } No. 22914.

From the judgment rendered in the above-entitled cause on the 23rd day of January, 1907, in favor of claimants, the defendants, by their Attorney-General, on the 23rd day of January, 1907, make application for, and give notice of, an appeal to the Supreme Court of the United States.

J. A. VAN ORSDEL,
Assistant Attorney-General.

Filed January 23, 1907, in open court.

Ordered: That the above application be allowed as prayed for.

BY THE COURT.

Jan. 23, 1907.

98 Court of Claims.

CONRAD HEINSZEN AND GUSTAV BROCKMAN, trading as partners under the firm name of C. Heinszen & Co.,
vs.
THE UNITED STATES. } No. 22914.

I, John Randolph, assistant clerk of the Court of Claims, certify that the foregoing are true transcripts of the pleadings in the above-entitled cause; of the opinion of the court overruling the demurrer of the defendants; of the submission of the case by both parties upon

an agreed statement of facts; of the findings of fact and conclusion of law by the court; of the judgment of the court; of the application for, and allowance of, appeal to the Supreme Court of the United States.

In testimony whereof I have hereunto set my hand and affixed the seal of said Court of Claims this 24th day of January, A. D. 1907.

[SEAL.] JOHN RANDOLPH,
Assistant Clerk Court of Claims.

(Indorsement on cover:) File No. 20545. Court of Claims. Term No. 580. The United States, appellant, vs. Conrad Heinszen and Gustav Brockmann, trading as partners under the firm name of C. Heinszen & Co. Filed January 25th, 1907. File No. 20545.

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